Budget Report
FY 2019

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-24283243

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 158	N/A	7,818,426

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

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	152	N/A	6,739,745
Non-located - 05 Carbon	6	N/A	1,078,681

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Diana Scollard

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-24283243

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,354,222.38	116,740.01	10%	8.62%	0.00	699,764.25	654,458.13	83.70
10 Transportation	85,000.00	7,905.92	20%	9.30%	0.00	37,234.12	47,765.88	6.11
11 Bus Depreciation	468,869.85	0.00	N/A	0.00%	421,499.35	0.00	47,370.50	6.06
13 Tuition	47,061.91		N/A		47,061.91	0.00	0.00	0.00
14 Retirement	175,000.00	27,409.93	20%	15.66%	0.00	175,000.00		
17 Adult Education	28,885.81	0.00	35%	0.00%	28,885.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,203.95	0.00	N/A	0.00%	8,703.95	0.00	12,500.00	1.60
29 Flexibility	7,227.01	0.00	N/A	0.00%	7,227.01	0.00	0.00	0.00
61 Building Reserve	59,193.00	0.00	N/A	0.00%	29,193.00	0.00	30,000.00	3.84
Total of All Funds	2,246,663.91	152,055.86			542,571.03	911,998.37	792,094.51	101.31

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	119	*
M1	ABSAROKEE 7-8	39	*

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

A.	Direct State Aid	(I-A)	489,926.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,501.93
D.	At Risk Student	(I-D)	1,654.58
E.	Indian Education For All	(I-E)	3,438.08
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	3,292.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	33,188.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,779.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,383.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	165
B.	BASE Budget Limit	(II-B)	998,272.48
C.	Maximum Budget Limit	(II-C)	1,247,207.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	352,890.68
E.	Adopted Budget	(II-E)	1,351,163.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	979,718.15
H.	Maximum Budget Limit	(II-H)	1,223,505.80
I.	Highest Budget Without a Vote	(II-I)	1,332,608.83
J.	Highest Budget	(II-J)	1,354,222.38
K.	Highest Voted Amount	(II-K)	21,613.55
L.	Amount Approved on Ballot by Voters	(II-L)	21,613.55
M.	Adopted Budget	(II-M)	1,354,222.38

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

A.	Operating Reserve (961)	(III-A)		116,740.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		116,740.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,354,222.38
1.	BASE Budget Limit	(V-A1)	979,718.15	
2.	Over-BASE Budget	(V-A2)	374,504.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		489,926.89
1.	Direct State Aid Paid By State	(V-B1)	489,926.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,501.93
D.	At Risk Student	(V-D)		1,654.58
E.	Indian Education For All	(V-E)		3,438.08
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		3,292.72
H.	Special Education Allowable Cost Payment	(V-H)		33,188.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,221.78
1.	Actual Non-Levy Revenue	(V-J1)	2,221.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		401,065.30
1.	State Guaranteed Tax Base Aid	(V-L1)	121,111.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	279,953.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		979,718.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,504.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,504.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.90
1.	District Property Tax Levy Mills	(V-U1)	47.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.70

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

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48 Stillwater

0861 Absarokee Elem

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01 General Fund

Adopted Budget	0001	1,354,222.38

Budget Uses

Expenditure Budget	0002	1,354,222.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	489,926.89
Quality Educator	3111	44,501.93
At Risk Student	3112	1,654.58
Indian Education For All	3113	3,438.08
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	33,188.87
Data For Achievement	3116	3,292.72
State Guaranteed Tax Base Aid	3120	121,111.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,070.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	150.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	279,953.90		
Over-BASE Levy	1110(c)	374,504.23		
District Tax Levy			1110	654,458.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,354,222.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,849.20
Contingency	0006	3,384.92
Over-Schedule	0011	47,765.88
Fund Balance for Budget	TFS48	7,905.92
Operating Reserve	0961	7,905.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,617.06
State On-Schedule Trans Reimb	3210	18,617.06
District Tax Levy	1110	47,765.88
District Mills	999	6.11
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	468,869.85

Budget Uses

Expenditure Budget	0002	468,869.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	421,499.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	421,499.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	47,370.50
District Mills	999	6.06
Total Estimated Revenues to Fund Adopted Budget	0004	468,869.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 International IC CE	2016	88,780.00	35,512.00	17,756.00	17,756.00
Blue Bird All American	2013	79,500.00	79,500.00	15,900.00	15,900.00
2004 Chevy Micro Bus	2012	23,500.00	28,200.00	4,700.00	4,700.00
2012 Thomas CVX Conventional	2011	90,145.00	126,203.00	18,029.00	9,014.50
Blue Bird Vision	2010	91,415.00	137,122.50	N/A	NA
2008 Thomas CVX Conventional	2008	38,942.50	58,413.75	N/A	NA
Total					47,370.50

13 Tuition Fund

Adopted Budget	0001	47,061.91

Budget Uses

Expenditure Budget	0002	47,061.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,061.91
Unreserved Fund Balance Reappropriated	0970	47,061.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,061.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,409.93
Operating Reserve	0961	27,409.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	175,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,885.81

Budget Uses

Expenditure Budget	0002	28,885.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,885.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,885.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,885.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	21,203.95

Budget Uses

Expenditure Budget	0002	21,203.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,703.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,703.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,500.00
District Mills	999	1.60
Total Estimated Revenues to Fund Adopted Budget	0004	21,203.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,227.01

Budget Uses

Expenditure Budget	0002	7,227.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,227.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,227.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,227.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	59,193.00

Budget Uses

Expenditure Budget		0002	59,193.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,193.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,193.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,000.00	
District Tax Levy		1110	30,000.00
District Mills		999	3.84
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.84
Total Estimated Revenues to Fund Adopted Budget		0004	59,193.00

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FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
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District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	96	12,978,688

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

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Diana Scollard

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,119,381.86	89,710.59	10%	8.01%	0.00	563,136.13	556,245.73	42.86
10 Transportation	85,000.00	9,645.38	20%	11.35%	0.00	37,234.12	47,765.88	3.68
11 Bus Depreciation	491,864.55	0.00	N/A	0.00%	464,337.05	0.00	27,527.50	2.12
13 Tuition	38,836.56		N/A		38,836.56	0.00	0.00	0.00
14 Retirement	153,000.00	30,600.00	20%	20.00%	20,853.54	132,146.46		
17 Adult Education	28,193.78	0.00	35%	0.00%	28,193.78	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,531.38	0.00	N/A	0.00%	13,131.38	0.00	21,400.00	1.65
29 Flexibility	32,343.28	0.00	N/A	0.00%	32,343.28	0.00	0.00	0.00
61 Building Reserve	46,584.36	0.00	N/A	0.00%	23,084.36	0.00	23,500.00	1.81
Total of All Funds	2,029,735.77	129,955.97			620,779.95	732,516.71	676,439.11	52.12

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

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 96

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

A.	Direct State Aid	(I-A)	444,949.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,831.83
D.	At Risk Student	(I-D)	997.86
E.	Indian Education For All	(I-E)	2,088.96
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,000.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	15,794.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,818.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,912.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	805,027.89
C.	Maximum Budget Limit	(II-C)	998,114.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,008.83
E.	Adopted Budget	(II-E)	1,089,036.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	855,144.79
H.	Maximum Budget Limit	(II-H)	1,066,594.97
I.	Highest Budget Without a Vote	(II-I)	1,119,381.86
J.	Highest Budget	(II-J)	1,119,381.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,119,381.86

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

A.	Operating Reserve (961)	(III-A)		89,710.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,710.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,119,381.86
1.	BASE Budget Limit	(V-A1)	855,144.79	
2.	Over-BASE Budget	(V-A2)	264,237.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,949.16
1.	Direct State Aid Paid By State	(V-B1)	444,949.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,831.83
D.	At Risk Student	(V-D)		997.86
E.	Indian Education For All	(V-E)		2,088.96
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,000.64
H.	Special Education Allowable Cost Payment	(V-H)		15,794.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,096.96
1.	Actual Non-Levy Revenue	(V-J1)	2,096.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		357,528.66
1.	State Guaranteed Tax Base Aid	(V-L1)	65,520.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	292,008.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		855,144.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		264,237.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		264,237.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.50
U.	Over-BASE Mills	(V-U)		20.36
1.	District Property Tax Levy Mills	(V-U1)	20.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.86

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

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

01 General Fund

Adopted Budget	0001	1,119,381.86

Budget Uses

Expenditure Budget	0002	1,119,381.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	444,949.16
Quality Educator	3111	28,831.83
At Risk Student	3112	997.86
Indian Education For All	3113	2,088.96
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	15,794.72
Data For Achievement	3116	2,000.64
State Guaranteed Tax Base Aid	3120	65,520.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,524.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	571.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	292,008.66		
Over-BASE Levy	1110(c)	264,237.07		
District Tax Levy			1110	556,245.73
Total Estimated Revenues to Fund Adopted Budget			0004	1,119,381.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,849.20
Contingency	0006	3,384.92
Over-Schedule	0011	47,765.88
Fund Balance for Budget	TFS48	9,645.38
Operating Reserve	0961	9,645.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,617.06
State On-Schedule Trans Reimb	3210	18,617.06
District Tax Levy	1110	47,765.88
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

11 Bus Depreciation Fund

Adopted Budget	0001	491,864.55

Budget Uses

Expenditure Budget	0002	491,864.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	464,337.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	464,337.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	27,527.50
District Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	491,864.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird All American	2013	79,500.00	79,500.00	15,900.00	15,900.00
2012 Thomas HDX Pusher	2011	116,275.00	162,785.00	23,255.00	11,627.50
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Blue Bird Vision	2010	91,415.00	137,122.50	N/A	NA
2008 Thomas CVX Conventional	2008	38,942.50	58,413.75	N/A	NA
Total					27,527.50

13 Tuition Fund

Adopted Budget	0001	38,836.56

Budget Uses

Expenditure Budget	0002	38,836.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,836.56
Unreserved Fund Balance Reappropriated	0970	38,836.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,836.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,453.54
Operating Reserve	0961	30,600.00
Unreserved Fund Balance Reappropriated	0970	20,853.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	132,146.46
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,193.78

Budget Uses

Expenditure Budget	0002	28,193.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,193.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,193.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,193.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	34,531.38

Budget Uses

Expenditure Budget	0002	34,531.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,131.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,131.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,400.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	34,531.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,343.28

Budget Uses

Expenditure Budget	0002	32,343.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,343.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,343.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,343.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-56663281

61 Building Reserve Fund

Adopted Budget		0001	46,584.36

Budget Uses

Expenditure Budget		0002	46,584.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,084.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,084.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,500.00	
District Tax Levy		1110	23,500.00
District Mills		999	1.81
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.81
Total Estimated Revenues to Fund Adopted Budget		0004	46,584.36

Budget Report
FY 2019

31 Mineral

Submit ID: 0577-37685527

0577 Alberton K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 96	39	3,031,343

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

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	54	27	1,798,079
Non-located - 32 Missoula	42	12	1,233,264

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

Certification

District Clerk: Arra Rausch

(Signature) (Date)

Chairperson, School Trustees: Andrew Knapp

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

31 Mineral

Submit ID: 0577-37685527

0577 Alberton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,519,113.12	89,271.32	10%	5.88%	0.00	1,002,463.41	516,649.71	170.44
10 Transportation	232,000.00	46,400.00	20%	20.00%	97,967.01	17,677.38	116,355.61	38.38
11 Bus Depreciation	239,623.46	0.00	N/A	0.00%	184,214.91	2,004.15	53,404.40	17.62
13 Tuition	11,079.25		N/A		5,134.82	134.20	5,810.23	1.92
14 Retirement	280,000.00	56,000.00	20%	20.00%	100,241.37	179,758.63		
17 Adult Education	71,000.00	24,850.00	35%	35.00%	68,734.58	1,026.40	1,239.02	0.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,003.89	0.00	N/A	0.00%	0.00	3.89	25,000.00	8.25
29 Flexibility	5.00	0.00	N/A	0.00%	5.00	0.00	0.00	0.00
61 Building Reserve	147,322.09	0.00	N/A	0.00%	86,954.55	1,102.62	60,000.00	19.79
Total of All Funds	2,525,146.81	216,521.32			543,252.24	1,204,170.68	778,458.97	256.81

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

Budget Report
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31 Mineral

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0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	76 *
M1	ALBERTON 7-8	20 *
H1	ALBERTON HS 9-12	39

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

A.	Direct State Aid	(I-A)	586,682.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,099.03
D.	At Risk Student	(I-D)	8,909.20
E.	Indian Education For All	(I-E)	2,937.60
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	2,813.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	38,317.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,625.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,713.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,286.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,178,993.07
C.	Maximum Budget Limit	(II-C)	1,467,155.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,997.51
E.	Adopted Budget	(II-E)	1,512,990.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,185,115.61
H.	Maximum Budget Limit	(II-H)	1,474,579.17
I.	Highest Budget Without a Vote	(II-I)	1,519,113.12
J.	Highest Budget	(II-J)	1,522,296.98
K.	Highest Voted Amount	(II-K)	3,183.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,519,113.12

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

A.	Operating Reserve (961)	(III-A)		89,271.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,271.32

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	27,638.61	10,679.07	38,317.68
B.	Special Education RSBG to Coop	4,667.67	1,957.41	6,625.08
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,922.51	5,054.59	17,977.10

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	565,603.00	277,933.50	843,536.50
		721,920.00	590,569.50	1,312,489.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	254,837.76	208,471.03	463,308.79
H.	Special Education in BASE@40%	12,922.51	5,054.59	17,977.10
I.	Subsidized BASE Amount	267,760.27	213,525.62	481,285.89
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,519,113.12
1.	BASE Budget Limit	(V-A1)	1,185,115.61	
2.	Over-BASE Budget	(V-A2)	333,997.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		586,682.81
1.	Direct State Aid Paid By State	(V-B1)	586,682.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,099.03
D.	At Risk Student	(V-D)		8,909.20
E.	Indian Education For All	(V-E)		2,937.60
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		2,813.40

H.	Special Education Allowable Cost Payment	(V-H)		38,317.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,820.46
	1. Actual Non-Levy Revenue	(V-J1)	1,820.46	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		479,465.43
	1. State Guaranteed Tax Base Aid	(V-L1)	296,813.23	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	182,652.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,185,115.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,997.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,997.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.81
T.	BASE Mills - High School	(V-T)		20.45
U.	Over-BASE Mills	(V-U)		110.18
	1. District Property Tax Levy Mills	(V-U1)	110.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		170.44

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

Budget Report
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31 Mineral

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0577 Alberton K-12 Schools

01 General Fund

Adopted Budget	0001	1,519,113.12

Budget Uses

Expenditure Budget	0002	1,519,113.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	586,682.81
Quality Educator	3111	63,099.03
At Risk Student	3112	8,909.20
Indian Education For All	3113	2,937.60
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	38,317.68
Data For Achievement	3116	2,813.40
State Guaranteed Tax Base Aid	3120	296,813.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,820.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	182,652.20		
Over-BASE Levy	1110(c)	333,997.51		
District Tax Levy			1110	516,649.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,519,113.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	232,000.00

Budget Uses

Expenditure Budget	0002	232,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,399.95
Contingency	0006	1,440.00
Over-Schedule	0011	216,160.05
Fund Balance for Budget	TFS48	144,367.01
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	97,967.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,837.43
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,919.97
State On-Schedule Trans Reimb	3210	7,919.98
District Tax Levy	1110	116,355.61
District Mills	999	38.38
Total Estimated Revenues to Fund Adopted Budget	0004	232,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	239,623.46

Budget Uses

Expenditure Budget	0002	239,623.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,214.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,214.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,004.15
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	53,404.40
District Mills	999	17.62
Total Estimated Revenues to Fund Adopted Budget	0004	239,623.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2017	113,022.00	11,225.00	22,604.40	22,604.40
2016 Bluebird	2015	99,000.00	59,400.00	19,800.00	19,800.00
2011 Ic Corp.	2014	55,000.00	44,000.00	11,000.00	11,000.00
2009 Thomas	2010	112,250.00	168,375.00	N/A	NA
2007 Thomas	2006	71,435.00	107,152.50	N/A	NA
Total					53,404.40

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13 Tuition Fund

Adopted Budget	0001	11,079.25

Budget Uses

Expenditure Budget	0002	11,079.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,134.82
Unreserved Fund Balance Reappropriated	0970	5,134.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	134.20
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,810.23
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	11,079.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,241.37
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	100,241.37

Estimated Funding Sources

Interest Earnings	1510	1,423.37
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,335.26
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	71,000.00

Budget Uses

Expenditure Budget	0002	71,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,584.58
Operating Reserve	0961	24,850.00
Unreserved Fund Balance Reappropriated	0970	68,734.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,026.40
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,239.02
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	71,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

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28 Technology Fund

Adopted Budget	0001	25,003.89

Budget Uses

Expenditure Budget	0002	25,003.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.89
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	8.25
Total Estimated Revenues to Fund Adopted Budget	0004	25,003.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	5.00

Budget Uses

Expenditure Budget	0002	5.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	147,322.09

Budget Uses

Expenditure Budget		0002	147,322.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	86,954.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	86,954.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	367.54
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	60,000.00
District Mills		999	19.79
Building Reserves Voted Mills			16.49
Building Reserves Permissive Mills			3.30
Total Estimated Revenues to Fund Adopted Budget		0004	147,322.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	250,000.00	5	200,000.00	50,000.00	50,000.00
Total					50,000.00

Budget Report
FY 2019

28 Madison

0536 Alder Elem

Submit ID: 0536-82409927

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	2,397,996

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

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

Certification

District Clerk: Kathleen Wuelfing

(Signature) (Date)

Chairperson, School Trustees: Wayne Baker

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
28 Madison
0536 Alder Elem

Submit ID: 0536-82409927

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	190,025.59	19,002.56	10%	10.00%	19,147.72	90,786.21	80,091.66	33.40
10 Transportation	6,050.00	322.80	20%	5.34%	0.00	6,050.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,797.90	4,159.58	20%	20.00%	572.96	20,224.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,264.32	0.00	N/A	0.00%	1,264.32	0.00	0.00	0.00
29 Flexibility	719.38	0.00	N/A	0.00%	719.38	0.00	0.00	0.00
61 Building Reserve	50,160.13	0.00	N/A	0.00%	28,160.13	0.00	22,000.00	9.18
Total of All Funds	269,017.32	23,484.94			49,864.51	117,061.15	102,091.66	42.58

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

Budget Report
FY 2019

28 Madison

0536 Alder Elem

Submit ID: 0536-82409927

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 21

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

A.	Direct State Aid	(I-A)	75,585.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	2,009.88
E.	Indian Education For All	(I-E)	456.96
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	437.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,026.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,053.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	146,846.03
C.	Maximum Budget Limit	(II-C)	181,526.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	34,614.12
E.	Adopted Budget	(II-E)	181,460.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	152,558.47
H.	Maximum Budget Limit	(II-H)	190,026.17
I.	Highest Budget Without a Vote	(II-I)	187,172.59
J.	Highest Budget	(II-J)	190,026.17
K.	Highest Voted Amount	(II-K)	2,853.58
L.	Amount Approved on Ballot by Voters	(II-L)	2,853.00
M.	Adopted Budget	(II-M)	190,025.59

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

A.	Operating Reserve (961)	(III-A)		19,002.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,147.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,147.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,150.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		190,025.59
1.	BASE Budget Limit	(V-A1)	152,558.47	
2.	Over-BASE Budget	(V-A2)	37,467.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,585.91
1.	Direct State Aid Paid By State	(V-B1)	75,585.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		2,009.88
E.	Indian Education For All	(V-E)		456.96
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		437.64
H.	Special Education Allowable Cost Payment	(V-H)		5,026.85
I.	Remaining Fund Balance Available	(V-I)		19,147.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		350.97
1.	Actual Non-Levy Revenue	(V-J1)	350.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,624.54
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,624.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		152,558.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		37,467.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		37,467.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.62
1.	District Property Tax Levy Mills	(V-U1)	15.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.40

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

01 General Fund

Adopted Budget	0001	190,025.59

Budget Uses

Expenditure Budget	0002	190,025.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,147.72
Direct State Aid	3110	75,585.91
Quality Educator	3111	6,490.00
At Risk Student	3112	2,009.88
Indian Education For All	3113	456.96
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,026.85
Data For Achievement	3116	437.64
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	350.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,624.54		
Over-BASE Levy	1110(c)	37,467.12		
District Tax Levy			1110	80,091.66
Total Estimated Revenues to Fund Adopted Budget			0004	190,025.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,050.00

Budget Uses

Expenditure Budget	0002	6,050.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,500.00
Contingency	0006	550.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	322.80
Operating Reserve	0961	322.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	3,025.00
State On-Schedule Trans Reimb	3210	3,025.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

28 Madison

0536 Alder Elem

Submit ID: 0536-82409927

14 Retirement Fund

Adopted Budget	0001	20,797.90

Budget Uses

Expenditure Budget	0002	20,797.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,732.54
Operating Reserve	0961	4,159.58
Unreserved Fund Balance Reappropriated	0970	572.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,224.94
Total Estimated Revenues to Fund Adopted Budget	0004	20,797.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

28 Madison

0536 Alder Elem

Submit ID: 0536-82409927

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,264.32

Budget Uses

Expenditure Budget	0002	1,264.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,264.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,264.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,264.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	719.38

Budget Uses

Expenditure Budget	0002	719.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	719.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	719.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	719.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

28 Madison

0536 Alder Elem

Submit ID: 0536-82409927

61 Building Reserve Fund

Adopted Budget		0001	50,160.13

Budget Uses

Expenditure Budget		0002	50,160.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,160.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,160.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,000.00	
Building Reserve Permissive Levy	1110(b)	17,000.00	
District Tax Levy		1110	22,000.00
District Mills		999	9.18
Building Reserves Voted Mills			2.09
Building Reserves Permissive Mills			7.09
Total Estimated Revenues to Fund Adopted Budget		0004	50,160.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
09/20/2016	25,000.00	5	10,000.00	5,000.00	5,000.00
Total					5,000.00

Budget Report
FY 2019

06 Carter

0096 Alzada Elem

Submit ID: 0096-35879502

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	5	N/A	12,728,027

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

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

Certification

District Clerk: Alicia Olson

(Signature) (Date)

Chairperson, School Trustees: Kelcie Lawrence

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

06 Carter

0096 Alzada Elem

Submit ID: 0096-35879502

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	76,329.56	10,000.00	10%	13.10%	12,694.58	41,390.75	22,244.23	1.75
10 Transportation	4,652.86	0.00	20%	0.00%	4,652.86	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	36,600.00		N/A		3,601.65	0.00	32,998.35	2.59
14 Retirement	5,000.00	1,000.00	20%	20.00%	4,609.16	390.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,289.24	0.00	N/A	0.00%	1,289.24	0.00	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	123,955.36	11,000.00			26,931.19	41,781.59	55,242.58	4.34

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

Budget Report
FY 2019

06 Carter

0096 Alzada Elem

Submit ID: 0096-35879502

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 5 *

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

A.	Direct State Aid	(I-A)	35,745.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	108.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	104.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	602.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	200.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	67,354.58
C.	Maximum Budget Limit	(II-C)	83,407.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	75,328.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	68,355.90
H.	Maximum Budget Limit	(II-H)	84,630.56
I.	Highest Budget Without a Vote	(II-I)	76,329.56
J.	Highest Budget	(II-J)	84,630.56
K.	Highest Voted Amount	(II-K)	8,301.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	76,329.56

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,694.58
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,694.58	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,694.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		76,329.56
1.	BASE Budget Limit	(V-A1)	68,355.90	
2.	Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,745.70
1.	Direct State Aid Paid By State	(V-B1)	35,745.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		108.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		104.20
H.	Special Education Allowable Cost Payment	(V-H)		602.28
I.	Remaining Fund Balance Available	(V-I)		12,694.58
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,584.77
1.	Actual Non-Levy Revenue	(V-J1)	1,584.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		14,270.57
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,270.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		68,355.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,973.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,973.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.63
1.	District Property Tax Levy Mills	(V-U1)	0.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.75

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

Budget Report
FY 2019

06 Carter

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01 General Fund

Adopted Budget	0001	76,329.56

Budget Uses

Expenditure Budget	0002	76,329.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,694.58
Direct State Aid	3110	35,745.70
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	108.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	602.28
Data For Achievement	3116	104.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,203.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	381.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	14,270.57	
Over-BASE Levy	1110(c)	7,973.66	
District Tax Levy		1110	22,244.23
Total Estimated Revenues to Fund Adopted Budget		0004	76,329.56
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,652.86

Budget Uses

Expenditure Budget	0002	4,652.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,900.00
Contingency	0006	0.00
Over-Schedule	0011	1,752.86
Fund Balance for Budget	TFS48	4,652.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,652.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,652.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	36,600.00

Budget Uses

Expenditure Budget	0002	36,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,601.65
Unreserved Fund Balance Reappropriated	0970	3,601.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,998.35
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	36,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,609.16
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	4,609.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	390.84
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,289.24

Budget Uses

Expenditure Budget	0002	1,289.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,289.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,289.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,289.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

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

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

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0376 Amsterdam Elem

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 149	N/A	4,285,006

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

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

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Jill Oettinger

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0376 Amsterdam Elem

Submit ID: 0376-10847883

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	891,150.19	89,846.72	10%	10.08%	0.00	634,232.02	256,918.17	59.96
10 Transportation	77,682.22	14,900.77	20%	19.18%	21,195.14	37,506.05	18,981.03	4.43
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	57,441.00		N/A		52.95	0.00	57,388.05	13.39
14 Retirement	110,685.00	22,137.00	20%	20.00%	4,538.48	106,146.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,603.76	0.00	N/A	0.00%	2,578.76	25.00	4,000.00	0.93
29 Flexibility	44,384.18	0.00	N/A	0.00%	44,184.18	200.00	0.00	0.00
61 Building Reserve	78,864.59	0.00	N/A	0.00%	54,576.59	1,800.00	23,688.00	5.53
Total of All Funds	1,266,810.94	126,884.49			127,126.10	779,909.59	360,975.25	84.24

50 Debt Service **Tax Jurisdiction**								
01	144,900.00	0.00	20-9-438	0.00%	975.50	185.40	143,739.10	33.54
02	89,680.00	0.00	20-9-438	0.00%	602.98	114.60	88,962.42	20.82

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 149 *

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

A.	Direct State Aid	(I-A)	393,483.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,595.49
D.	At Risk Student	(I-D)	4,194.77
E.	Indian Education For All	(I-E)	3,242.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,105.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	21,531.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,177.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,208.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	159
B.	BASE Budget Limit	(II-B)	817,306.04
C.	Maximum Budget Limit	(II-C)	1,010,957.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	95,419.11
E.	Adopted Budget	(II-E)	918,196.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	787,374.08
H.	Maximum Budget Limit	(II-H)	973,477.48
I.	Highest Budget Without a Vote	(II-I)	891,150.19
J.	Highest Budget	(II-J)	973,477.48
K.	Highest Voted Amount	(II-K)	82,327.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	891,150.19

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

A.	Operating Reserve (961)	(III-A)			89,115.02
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			731.70
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	731.70		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			89,846.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			891,150.19
	1. BASE Budget Limit	(V-A1)	787,374.08		
	2. Over-BASE Budget	(V-A2)	103,776.11		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			393,483.73
	1. Direct State Aid Paid By State	(V-B1)	393,483.73		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			39,595.49
D.	At Risk Student	(V-D)			4,194.77
E.	Indian Education For All	(V-E)			3,242.24
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			3,105.16
H.	Special Education Allowable Cost Payment	(V-H)			21,531.51
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			2,122.60
	1. Actual Non-Levy Revenue	(V-J1)	2,122.60		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			320,098.58
	1. State Guaranteed Tax Base Aid	(V-L1)	158,599.52		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	161,499.06		
M.	**Subtotal of BASE Budget Revenue	(V-M)			787,374.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			8,357.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	8,357.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		95,419.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,776.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.27
1.	District Property Tax Levy Mills	(V-U1)	22.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.96

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

Budget Report
FY 2019

16 Gallatin

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Submit ID: 0376-10847883

01 General Fund

Adopted Budget	0001	891,150.19

Budget Uses

Expenditure Budget	0002	891,150.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	393,483.73
Quality Educator	3111	39,595.49
At Risk Student	3112	4,194.77
Indian Education For All	3113	3,242.24
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	21,531.51
Data For Achievement	3116	3,105.16
State Guaranteed Tax Base Aid	3120	158,599.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,122.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	8,357.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	161,499.06		
Over-BASE Levy	1110(c)	95,419.11		
District Tax Levy			1110	256,918.17
Total Estimated Revenues to Fund Adopted Budget			0004	891,150.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	77,682.22

Budget Uses

Expenditure Budget	0002	77,682.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,783.68
Contingency	0006	3,178.37
Over-Schedule	0011	42,720.17
Fund Balance for Budget	TFS48	36,095.91
Operating Reserve	0961	14,900.77
Unreserved Fund Balance Reappropriated	0970	21,195.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	2,244.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,481.02
State On-Schedule Trans Reimb	3210	17,481.03
District Tax Levy	1110	18,981.03
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	77,682.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	57,441.00

Budget Uses

Expenditure Budget	0002	57,441.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52.95
Unreserved Fund Balance Reappropriated	0970	52.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,388.05
District Mills	999	13.39
Total Estimated Revenues to Fund Adopted Budget	0004	57,441.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	110,685.00

Budget Uses

Expenditure Budget	0002	110,685.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,675.48
Operating Reserve	0961	22,137.00
Unreserved Fund Balance Reappropriated	0970	4,538.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	106,146.52
Total Estimated Revenues to Fund Adopted Budget	0004	110,685.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	6,603.76

Budget Uses

Expenditure Budget	0002	6,603.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,578.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,578.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	6,603.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	44,384.18

Budget Uses

Expenditure Budget	0002	44,384.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,184.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,184.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,384.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

01

Taxable Value		4,285,006.00
Adopted Budget	0001	144,900.00

Budget Uses

Expenditure Budget	0002	144,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	975.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	975.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	185.40
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,739.10
Jurisdiction Mills	999	33.54
Total Estimated Revenues to Fund Adopted Budget	0004	144,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	1,685,000.00	80,000.00	64,550.00	350.00
Total Bond Requirements							144,900.00
Total Debt Service Requirements						0002	144,900.00

Taxable Value		4,273,744.00
Adopted Budget	0001	89,680.00

Budget Uses

Expenditure Budget	0002	89,680.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	602.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	602.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	114.60
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,962.42
Jurisdiction Mills	999	20.82
Total Estimated Revenues to Fund Adopted Budget	0004	89,680.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	660,000.00	60,000.00	29,330.00	350.00
Total Bond Requirements							89,680.00
Total Debt Service Requirements						0002	89,680.00

Budget Report
FY 2019
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61 Building Reserve Fund

Adopted Budget		0001	78,864.59

Budget Uses

Expenditure Budget		0002	78,864.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,576.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,576.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	600.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,688.00	
District Tax Levy		1110	23,688.00
District Mills		999	5.53
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.53
Total Estimated Revenues to Fund Adopted Budget		0004	78,864.59

Budget Report
FY 2019

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-06539643

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 764	N/A	12,316,700

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

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

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Jaime Valentini

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-06539643

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,828,113.32	889,622.80	10%	15.26%	0.00	4,945,726.82	882,386.50	71.66
10 Transportation	227,000.00	45,400.00	20%	20.00%	27,688.18	87,208.86	112,102.96	9.10
11 Bus Depreciation	28,991.48	0.00	N/A	0.00%	16,391.48	0.00	12,600.00	1.02
13 Tuition	266,321.00		N/A		13,441.01	0.00	252,879.99	20.53
14 Retirement	873,000.00	173,803.10	20%	19.91%	0.00	873,000.00		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	11,421.85	0.00	8,578.15	0.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4.57	0.00	N/A	0.00%	4.57	0.00	0.00	0.00
29 Flexibility	28,639.90	0.00	N/A	0.00%	28,639.90	0.00	0.00	0.00
61 Building Reserve	210,612.62	0.00	N/A	0.00%	118,412.62	0.00	92,200.00	7.49
Total of All Funds	7,482,682.89	1,115,825.90			215,999.61	5,905,935.68	1,360,747.60	110.50

50 Debt Service **Tax Jurisdiction**								
12-0236	0.00	0.00	20-9-438	0.00%	476.67	0.00	0.00	0.00

Budget Report
FY 2019

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-06539643

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	582 *
M1	ANACONDA 7-8	182 *

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

A.	Direct State Aid	(I-A)	2,096,601.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,541.55
D.	At Risk Student	(I-D)	46,348.29
E.	Indian Education For All	(I-E)	16,624.64
F.	American Indian Achievement Gap	(I-F)	7,918.00
G.	Data For Achievement	(I-G)	15,921.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	400,716.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	37,943.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,779.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	772
B.	BASE Budget Limit	(II-B)	4,384,194.46
C.	Maximum Budget Limit	(II-C)	5,488,703.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	681,154.85
E.	Adopted Budget	(II-E)	5,488,703.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,626,840.83
H.	Maximum Budget Limit	(II-H)	5,828,113.32
I.	Highest Budget Without a Vote	(II-I)	5,828,113.32
J.	Highest Budget	(II-J)	5,828,113.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,828,113.32

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

A.	Operating Reserve (961)	(III-A)		540,932.26
B.	TIF Operating Reserve (962)	(III-B)		41,879.07
C.	Excess Reserves	(III-C)		306,811.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	306,811.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		889,622.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,828,113.32
1.	BASE Budget Limit	(V-A1)	4,626,840.83	
2.	Over-BASE Budget	(V-A2)	1,201,272.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,096,601.34
1.	Direct State Aid Paid By State	(V-B1)	2,096,601.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,541.55
D.	At Risk Student	(V-D)		46,348.29
E.	Indian Education For All	(V-E)		16,624.64
F.	American Indian Achievement Gap	(V-F)		7,918.00
G.	Data For Achievement	(V-G)		15,921.76
H.	Special Education Allowable Cost Payment	(V-H)		400,716.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,441.75
1.	Actual Non-Levy Revenue	(V-J1)	8,441.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,822,727.43
1.	State Guaranteed Tax Base Aid	(V-L1)	1,313,743.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	508,983.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,626,840.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		827,869.56
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	827,869.56	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		373,402.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,201,272.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.32
1.	District Property Tax Levy Mills	(V-U1)	30.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.66

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

01 General Fund

Adopted Budget	0001	5,828,113.32

Budget Uses

Expenditure Budget	0002	5,828,113.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	869,748.63

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,096,601.34
Quality Educator	3111	211,541.55
At Risk Student	3112	46,348.29
Indian Education For All	3113	16,624.64
American Indian Achievement Gap	3114	7,918.00
State Spec Ed Allowable Cost Pymt to Districts	3115	400,716.07
Data For Achievement	3116	15,921.76
State Guaranteed Tax Base Aid	3120	1,313,743.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,327.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	114.63
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	827,869.56
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	508,983.57		
Over-BASE Levy	1110(c)	373,402.93		
District Tax Levy			1110	882,386.50
Total Estimated Revenues to Fund Adopted Budget			0004	5,828,113.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	227,000.00

Budget Uses

Expenditure Budget	0002	227,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,280.78
Contingency	0006	7,928.08
Over-Schedule	0011	139,791.14
Fund Balance for Budget	TFS48	73,088.18
Operating Reserve	0961	45,400.00
Unreserved Fund Balance Reappropriated	0970	27,688.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	43,604.43
State On-Schedule Trans Reimb	3210	43,604.43
District Tax Levy	1110	112,102.96
District Mills	999	9.10
Total Estimated Revenues to Fund Adopted Budget	0004	227,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	28,991.48

Budget Uses

Expenditure Budget	0002	28,991.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,391.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,391.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,600.00
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	28,991.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	7,099.00	12,600.00	12,600.00
Total					12,600.00

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0236 Anaconda Elem

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13 Tuition Fund

Adopted Budget	0001	266,321.00

Budget Uses

Expenditure Budget	0002	266,321.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,441.01
Unreserved Fund Balance Reappropriated	0970	13,441.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	252,879.99
District Mills	999	20.53
Total Estimated Revenues to Fund Adopted Budget	0004	266,321.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	873,000.00

Budget Uses

Expenditure Budget	0002	873,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	173,803.10
Operating Reserve	0961	173,803.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	873,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	873,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,421.85
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	11,421.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,578.15
District Mills	999	0.70
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4.57

Budget Uses

Expenditure Budget	0002	4.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	28,639.90

Budget Uses

Expenditure Budget	0002	28,639.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,639.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,639.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,639.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

12-0236

Taxable Value		12,316,700.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	476.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	476.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	476.67

61 Building Reserve Fund

Adopted Budget		0001	210,612.62

Budget Uses

Expenditure Budget		0002	210,612.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,412.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,412.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	92,200.00	
District Tax Levy		1110	92,200.00
District Mills		999	7.49
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.49
Total Estimated Revenues to Fund Adopted Budget		0004	210,612.62

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0237 Anaconda H S

Submit ID: 0237-18182425

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	333	12,719,643

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

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

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Jaime Valentini

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-18182425

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,004,001.07	496,274.08	10%	16.52%	1,700.76	2,551,022.88	451,277.43	35.47
10 Transportation	115,000.00	23,000.00	20%	20.00%	10,018.42	38,969.41	66,012.17	5.19
11 Bus Depreciation	43,665.70	0.00	N/A	0.00%	24,765.70	0.00	18,900.00	1.49
13 Tuition	34,045.00		N/A		0.00	0.00	34,045.00	2.68
14 Retirement	465,000.00	93,000.00	20%	20.00%	22,598.38	442,401.62		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	8,823.31	0.00	21,176.69	1.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3.49	0.00	N/A	0.00%	3.49	0.00	0.00	0.00
29 Flexibility	4,151.47	0.00	N/A	0.00%	4,151.47	0.00	0.00	0.00
61 Building Reserve	204,692.12	0.00	N/A	0.00%	156,392.12	0.00	48,300.00	3.80
Total of All Funds	3,900,558.85	622,774.08			228,453.65	3,032,393.91	639,711.29	50.29

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

Budget Report
FY 2019

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0237 Anaconda H S

Submit ID: 0237-18182425

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 333 *

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

A.	Direct State Aid	(I-A)	1,189,594.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,166.10
D.	At Risk Student	(I-D)	14,909.39
E.	Indian Education For All	(I-E)	7,246.08
F.	American Indian Achievement Gap	(I-F)	2,568.00
G.	Data For Achievement	(I-G)	6,939.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	108,712.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,462.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	33,563.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	333
B.	BASE Budget Limit	(II-B)	2,322,772.88
C.	Maximum Budget Limit	(II-C)	2,907,341.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	370,004.00
E.	Adopted Budget	(II-E)	2,946,904.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,396,639.34
H.	Maximum Budget Limit	(II-H)	3,004,001.07
I.	Highest Budget Without a Vote	(II-I)	3,004,001.07
J.	Highest Budget	(II-J)	3,004,001.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,004,001.07

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

A.	Operating Reserve (961)	(III-A)		300,400.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		195,873.97
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	195,873.97	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,700.76
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,700.76	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		497,974.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,004,001.07
	1. BASE Budget Limit	(V-A1)	2,396,639.34	
	2. Over-BASE Budget	(V-A2)	607,361.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,189,594.40
	1. Direct State Aid Paid By State	(V-B1)	1,189,594.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,166.10
D.	At Risk Student	(V-D)		14,909.39
E.	Indian Education For All	(V-E)		7,246.08
F.	American Indian Achievement Gap	(V-F)		2,568.00
G.	Data For Achievement	(V-G)		6,939.72
H.	Special Education Allowable Cost Payment	(V-H)		108,712.23
I.	Remaining Fund Balance Available	(V-I)		1,700.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,244.04
	1. Actual Non-Levy Revenue	(V-J1)	4,244.04	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		983,558.62
	1. State Guaranteed Tax Base Aid	(V-L1)	713,213.75	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	270,344.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,396,639.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		426,429.17
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	426,429.17	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		180,932.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		607,361.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.25
U.	Over-BASE Mills	(V-U)		14.22
1.	District Property Tax Levy Mills	(V-U1)	14.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.47

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

Budget Report
FY 2019

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-18182425

01 General Fund

Adopted Budget	0001	3,004,001.07

Budget Uses

Expenditure Budget	0002	3,004,001.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	426,429.17

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,700.76
Direct State Aid	3110	1,189,594.40
Quality Educator	3111	77,166.10
At Risk Student	3112	14,909.39
Indian Education For All	3113	7,246.08
American Indian Achievement Gap	3114	2,568.00
State Spec Ed Allowable Cost Pymt to Districts	3115	108,712.23
Data For Achievement	3116	6,939.72
State Guaranteed Tax Base Aid	3120	713,213.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,244.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	426,429.17
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	270,344.87		
Over-BASE Levy	1110(c)	180,932.56		
District Tax Levy			1110	451,277.43
Total Estimated Revenues to Fund Adopted Budget			0004	3,004,001.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,426.74
Contingency	0006	3,542.67
Over-Schedule	0011	76,030.59
Fund Balance for Budget	TFS48	33,018.42
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	10,018.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	19,484.70
State On-Schedule Trans Reimb	3210	19,484.71
District Tax Levy	1110	66,012.17
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	43,665.70

Budget Uses

Expenditure Budget	0002	43,665.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,765.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,765.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,900.00
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	43,665.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	10,698.00	18,900.00	18,900.00
Total					18,900.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	34,045.00

Budget Uses

Expenditure Budget	0002	34,045.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,045.00
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	34,045.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,598.38
Operating Reserve	0961	93,000.00
Unreserved Fund Balance Reappropriated	0970	22,598.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	442,401.62
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,323.31
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	8,823.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,176.69
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	3.49

Budget Uses

Expenditure Budget	0002	3.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,151.47

Budget Uses

Expenditure Budget	0002	4,151.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,151.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,151.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,151.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	204,692.12

Budget Uses

Expenditure Budget		0002	204,692.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	156,392.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	156,392.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	48,300.00	
District Tax Levy		1110	48,300.00
District Mills		999	3.80
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.80
Total Estimated Revenues to Fund Adopted Budget		0004	204,692.12

Budget Report
FY 2019

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-62658955

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 224	N/A	3,794,958

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

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

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Warren Bauder

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0366 Anderson Elem

Submit ID: 0366-62658955

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,702,588.77	160,475.83	10%	9.43%	0.00	1,288,411.74	414,177.03	109.12
10 Transportation	45,000.00	9,000.00	20%	20.00%	8,370.62	13,648.60	22,980.78	6.06
11 Bus Depreciation	217,049.13	0.00	N/A	0.00%	183,352.73	0.00	33,696.40	8.88
13 Tuition	40,000.00		N/A		0.00	0.00	40,000.00	10.54
14 Retirement	250,875.00	50,175.00	20%	20.00%	30,549.10	220,325.90		
17 Adult Education	2,000.00	0.00	35%	0.00%	977.23	1,022.77	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,023.46	0.00	N/A	0.00%	3,023.46	0.00	30,000.00	7.91
29 Flexibility	3,658.41	0.00	N/A	0.00%	3,658.41	0.00	0.00	0.00
61 Building Reserve	128,996.36	0.00	N/A	0.00%	66,396.36	0.00	62,600.00	16.50
Total of All Funds	2,423,191.13	219,650.83			296,327.91	1,523,409.01	603,454.21	159.01

50 Debt Service Tax Jurisdiction								
2	106,915.00	0.00	20-9-438	0.00%	0.00	0.00	106,915.00	28.17

Budget Report
FY 2019

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Submit ID: 0366-62658955

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	173 *
M1	ANDERSON 7-8	51 *

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

A.	Direct State Aid	(I-A)	661,903.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,867.00
D.	At Risk Student	(I-D)	654.21
E.	Indian Education For All	(I-E)	4,874.24
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	4,668.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	72,765.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,941.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,018.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,337,083.92
C.	Maximum Budget Limit	(II-C)	1,678,595.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	259,053.70
E.	Adopted Budget	(II-E)	1,678,595.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,356,210.89
H.	Maximum Budget Limit	(II-H)	1,702,588.77
I.	Highest Budget Without a Vote	(II-I)	1,702,588.77
J.	Highest Budget	(II-J)	1,702,588.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,702,588.77

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

A.	Operating Reserve (961)	(III-A)		160,475.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		160,475.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,702,588.77
1.	BASE Budget Limit	(V-A1)	1,356,210.89	
2.	Over-BASE Budget	(V-A2)	346,377.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		661,903.69
1.	Direct State Aid Paid By State	(V-B1)	661,903.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,867.00
D.	At Risk Student	(V-D)		654.21
E.	Indian Education For All	(V-E)		4,874.24
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		4,668.16
H.	Special Education Allowable Cost Payment	(V-H)		72,765.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,622.08
1.	Actual Non-Levy Revenue	(V-J1)	3,622.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		552,572.09
1.	State Guaranteed Tax Base Aid	(V-L1)	400,720.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	151,852.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,356,210.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		84,052.94
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	84,052.94	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		262,324.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		346,377.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.12
1.	District Property Tax Levy Mills	(V-U1)	69.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.12

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

Budget Report
FY 2019
16 Gallatin

Submit ID: 0366-62658955

0366 Anderson Elem

01 General Fund

Adopted Budget	0001	1,702,588.77

Budget Uses

Expenditure Budget	0002	1,702,588.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	661,903.69
Quality Educator	3111	53,867.00
At Risk Student	3112	654.21
Indian Education For All	3113	4,874.24
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	72,765.42
Data For Achievement	3116	4,668.16
State Guaranteed Tax Base Aid	3120	400,720.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,622.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	81,695.86
Tuition from Schl Dists Within State	1320	2,357.08
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	151,852.09		
Over-BASE Levy	1110(c)	262,324.94		
District Tax Levy			1110	414,177.03
Total Estimated Revenues to Fund Adopted Budget			0004	1,702,588.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,135.09
Contingency	0006	513.51
Over-Schedule	0011	39,351.40
Fund Balance for Budget	TFS48	17,370.62
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	8,370.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	8,000.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,824.30
State On-Schedule Trans Reimb	3210	2,824.30
District Tax Levy	1110	22,980.78
District Mills	999	6.06
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-62658955

11 Bus Depreciation Fund

Adopted Budget	0001	217,049.13

Budget Uses

Expenditure Budget	0002	217,049.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	183,352.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,352.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,696.40
District Mills	999	8.88
Total Estimated Revenues to Fund Adopted Budget	0004	217,049.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC CE	2015	92,132.00	41,799.20	18,426.40	16,156.40
BUS VIDEO CAMERAS	2015	2,400.00	720.00	480.00	0.00
BUS F	2011	90,000.00	117,460.00	18,000.00	17,540.00
Total					33,696.40

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	10.54
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-62658955

14 Retirement Fund

Adopted Budget	0001	250,875.00

Budget Uses

Expenditure Budget	0002	250,875.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,724.10
Operating Reserve	0961	50,175.00
Unreserved Fund Balance Reappropriated	0970	30,549.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	220,325.90
Total Estimated Revenues to Fund Adopted Budget	0004	250,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	977.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	977.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,022.77
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	33,023.46

Budget Uses

Expenditure Budget	0002	33,023.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,023.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,023.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	7.91
Total Estimated Revenues to Fund Adopted Budget	0004	33,023.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

0366 Anderson Elem

Submit ID: 0366-62658955

29 Flexibility Fund

Adopted Budget	0001	3,658.41

Budget Uses

Expenditure Budget	0002	3,658.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,658.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,658.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,658.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
2

Taxable Value		3,794,958.00
Adopted Budget	0001	106,915.00

Budget Uses

Expenditure Budget	0002	106,915.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-862.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	106,915.00
Jurisdiction Mills	999	28.17
Total Estimated Revenues to Fund Adopted Budget	0004	106,915.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/26/2011	06/30/2020	805,000.00	105,000.00	100,000.00	6,565.00	350.00
Total Bond Requirements							106,915.00
Total Debt Service Requirements						0002	106,915.00

Budget Report
FY 2019

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-62658955

61 Building Reserve Fund

Adopted Budget		0001	128,996.36

Budget Uses

Expenditure Budget		0002	128,996.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,396.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,396.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	37,600.00	
District Tax Levy		1110	62,600.00
District Mills		999	16.50
Building Reserves Voted Mills			6.59
Building Reserves Permissive Mills			9.91
Total Estimated Revenues to Fund Adopted Budget		0004	128,996.36

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
09/30/2013	125,000.00	5	100,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	334	N/A	2,403,773

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	239	N/A	1,632,848
Non-located - 32 Missoula	95	N/A	765,096
Non-located - 45 Sanders	0	N/A	5,829

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Kris Gardner

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,063,378.54	184,025.81	10%	8.92%	0.00	1,965,504.30	97,874.24	40.75
10 Transportation	197,533.00	10,000.00	20%	5.06%	18,724.58	42,143.00	136,665.42	56.85
11 Bus Depreciation	155,143.27	0.00	N/A	0.00%	60,384.32	0.00	94,758.95	39.42
13 Tuition	5,000.00		N/A		5,283.93	0.00	0.00	0.00
14 Retirement	380,000.00	70,024.74	20%	18.43%	0.00	380,000.00		
17 Adult Education	10,000.00	0.00	35%	0.00%	9,298.73	0.00	701.27	0.29
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,575.69	0.00	N/A	0.00%	28,575.69	0.00	53,000.00	22.05
29 Flexibility	108,269.66	0.00	N/A	0.00%	108,269.66	0.00	0.00	0.00
61 Building Reserve	46,415.26	0.00	N/A	0.00%	22,415.26	0.00	24,000.00	9.98
Total of All Funds	3,047,315.42	264,050.55			252,952.17	2,387,647.30	406,999.88	169.34

50 Debt Service **Tax Jurisdiction**								
24-0474	0.00	0.00	20-9-438	0.00%	10,028.73	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	270
M1	ARLEE 7-8	64

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

A.	Direct State Aid	(I-A)	942,928.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,055.80
D.	At Risk Student	(I-D)	27,444.58
E.	Indian Education For All	(I-E)	7,267.84
F.	American Indian Achievement Gap	(I-F)	53,500.00
G.	Data For Achievement	(I-G)	6,960.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	114,911.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,763.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,074.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	333
B.	BASE Budget Limit	(II-B)	2,010,649.11
C.	Maximum Budget Limit	(II-C)	2,498,654.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,010,649.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,063,378.54
H.	Maximum Budget Limit	(II-H)	2,564,275.64
I.	Highest Budget Without a Vote	(II-I)	2,063,378.54
J.	Highest Budget	(II-J)	2,564,275.64
K.	Highest Voted Amount	(II-K)	500,897.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,063,378.54

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

A.	Operating Reserve (961)	(III-A)		184,025.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,025.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,063,378.54
1.	BASE Budget Limit	(V-A1)	2,063,378.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		942,928.62
1.	Direct State Aid Paid By State	(V-B1)	942,928.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,055.80
D.	At Risk Student	(V-D)		27,444.58
E.	Indian Education For All	(V-E)		7,267.84
F.	American Indian Achievement Gap	(V-F)		53,500.00
G.	Data For Achievement	(V-G)		6,960.56
H.	Special Education Allowable Cost Payment	(V-H)		114,911.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,669.70
1.	Actual Non-Levy Revenue	(V-J1)	3,669.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		793,639.74
1.	State Guaranteed Tax Base Aid	(V-L1)	695,765.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,874.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,063,378.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.75

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

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

01 General Fund

Adopted Budget	0001	2,063,378.54

Budget Uses

Expenditure Budget	0002	2,063,378.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	942,928.62
Quality Educator	3111	113,055.80
At Risk Student	3112	27,444.58
Indian Education For All	3113	7,267.84
American Indian Achievement Gap	3114	53,500.00
State Spec Ed Allowable Cost Pymt to Districts	3115	114,911.70
Data For Achievement	3116	6,960.56
State Guaranteed Tax Base Aid	3120	695,765.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,669.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,874.24		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	97,874.24
Total Estimated Revenues to Fund Adopted Budget			0004	2,063,378.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	197,533.00

Budget Uses

Expenditure Budget	0002	197,533.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,312.00
Contingency	0006	3,831.00
Over-Schedule	0011	155,390.00
Fund Balance for Budget	TFS48	28,724.58
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	18,724.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,071.50
State On-Schedule Trans Reimb	3210	21,071.50
District Tax Levy	1110	136,665.42
District Mills	999	56.85
Total Estimated Revenues to Fund Adopted Budget	0004	197,533.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

11 Bus Depreciation Fund

Adopted Budget	0001	155,143.27

Budget Uses

Expenditure Budget	0002	155,143.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,384.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,384.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	94,758.95
District Mills	999	39.42
Total Estimated Revenues to Fund Adopted Budget	0004	155,143.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird - 8602F	2018	75,250.00	0.00	15,050.00	15,050.00
2016 Blue Bird	2017	73,640.00	14,728.00	14,728.00	14,728.00
2015 BlueBird	2015	73,850.00	39,040.00	14,770.00	14,770.00
Night Vision Security Cameras	2015	7,562.89	4,525.16	1,512.58	1,512.58
2013 Blue Bird 84 Passenger	2013	73,434.90	48,373.96	14,686.98	14,686.98
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	31,923.00	6,860.00	6,860.00
2009 Blue Bird All American (Activity)	2009	43,000.00	44,930.00	8,600.00	8,600.00
2007 Blue Bird All American	2006	61,215.00	76,233.99	12,243.00	12,243.00
2005 Blue Bird All American	2005	46,071.00	62,798.11	9,214.20	6,308.39
1586BLUEBIRD	2004	55,000.00	82,500.00	N/A	NA
2489 BLUEBIRD(2002)	2003	46,632.00	69,948.00	N/A	NA
Total					94,758.95

Budget Report
FY 2019
24 Lake
0474 Arlee Elem

Submit ID: 0474-22660548

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,283.93
Unreserved Fund Balance Reappropriated	0970	5,283.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	283.93

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

14 Retirement Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,024.74
Operating Reserve	0961	70,024.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	380,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,298.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,298.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	701.27
District Mills	999	0.29
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	81,575.69

Budget Uses

Expenditure Budget	0002	81,575.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,575.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,575.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,000.00
District Mills	999	22.05
Total Estimated Revenues to Fund Adopted Budget	0004	81,575.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

29 Flexibility Fund

Adopted Budget	0001	108,269.66

Budget Uses

Expenditure Budget	0002	108,269.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,269.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,269.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,269.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

50 Debt Service Fund

24-0474

Taxable Value		2,403,773.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,028.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,028.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	10,028.73

Budget Report
FY 2019

24 Lake

0474 Arlee Elem

Submit ID: 0474-22660548

61 Building Reserve Fund

Adopted Budget		0001	46,415.26

Budget Uses

Expenditure Budget		0002	46,415.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,415.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,415.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	9.98
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.98
Total Estimated Revenues to Fund Adopted Budget		0004	46,415.26

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	132	2,403,773

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	97	1,632,848
Non-located - 32 Missoula	N/A	34	765,096
Non-located - 45 Sanders	N/A	1	5,829

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Kris Gardner

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,148,770.53	113,868.08	10%	9.91%	0.00	1,099,462.29	49,308.24	20.48
10 Transportation	83,883.00	8,696.76	20%	10.37%	0.00	17,955.00	65,928.00	27.43
11 Bus Depreciation	176,622.77	0.00	N/A	0.00%	122,851.53	0.00	53,771.24	22.37
13 Tuition	10,000.00		N/A		7,909.14	0.00	2,090.86	0.87
14 Retirement	190,000.00	34,398.26	20%	18.10%	0.00	190,000.00		
17 Adult Education	12,000.00	0.00	35%	0.00%	11,349.94	0.00	650.06	0.27
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,189.74	0.00	N/A	0.00%	6,189.74	0.00	23,000.00	9.57
29 Flexibility	93,035.97	0.00	N/A	0.00%	93,035.97	0.00	0.00	0.00
61 Building Reserve	44,829.69	0.00	N/A	0.00%	20,829.69	0.00	24,000.00	9.98
Total of All Funds	1,788,331.70	156,963.10			262,166.01	1,307,417.29	218,748.40	90.97

50 Debt Service **Tax Jurisdiction**								
24-0475	0.00	0.00	20-9-438	0.00%	5,096.15	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 132 *

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

A.	Direct State Aid	(I-A)	558,868.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,049.80
D.	At Risk Student	(I-D)	9,375.12
E.	Indian Education For All	(I-E)	2,872.32
F.	American Indian Achievement Gap	(I-F)	19,260.00
G.	Data For Achievement	(I-G)	2,750.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	42,586.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,574.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,011.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	138
B.	BASE Budget Limit	(II-B)	1,165,898.12
C.	Maximum Budget Limit	(II-C)	1,451,146.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,165,898.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,148,770.53
H.	Maximum Budget Limit	(II-H)	1,428,320.09
I.	Highest Budget Without a Vote	(II-I)	1,148,770.53
J.	Highest Budget	(II-J)	1,428,320.09
K.	Highest Voted Amount	(II-K)	279,549.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,148,770.53

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

A.	Operating Reserve (961)	(III-A)		113,868.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		113,868.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,148,770.53
1.	BASE Budget Limit	(V-A1)	1,148,770.53	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		558,868.46
1.	Direct State Aid Paid By State	(V-B1)	558,868.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,049.80
D.	At Risk Student	(V-D)		9,375.12
E.	Indian Education For All	(V-E)		2,872.32
F.	American Indian Achievement Gap	(V-F)		19,260.00
G.	Data For Achievement	(V-G)		2,750.88
H.	Special Education Allowable Cost Payment	(V-H)		42,586.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,874.39
1.	Actual Non-Levy Revenue	(V-J1)	1,874.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		459,133.52
1.	State Guaranteed Tax Base Aid	(V-L1)	409,825.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,308.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,148,770.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.48
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.48

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

01 General Fund

Adopted Budget	0001	1,148,770.53

Budget Uses

Expenditure Budget	0002	1,148,770.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	558,868.46
Quality Educator	3111	52,049.80
At Risk Student	3112	9,375.12
Indian Education For All	3113	2,872.32
American Indian Achievement Gap	3114	19,260.00
State Spec Ed Allowable Cost Pymt to Districts	3115	42,586.04
Data For Achievement	3116	2,750.88
State Guaranteed Tax Base Aid	3120	409,825.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,874.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,308.24		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	49,308.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,148,770.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	83,883.00

Budget Uses

Expenditure Budget	0002	83,883.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,323.00
Contingency	0006	1,632.00
Over-Schedule	0011	65,928.00
Fund Balance for Budget	TFS48	8,696.76
Operating Reserve	0961	8,696.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,977.50
State On-Schedule Trans Reimb	3210	8,977.50
District Tax Levy	1110	65,928.00
District Mills	999	27.43
Total Estimated Revenues to Fund Adopted Budget	0004	83,883.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

11 Bus Depreciation Fund

Adopted Budget	0001	176,622.77

Budget Uses

Expenditure Budget	0002	176,622.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,851.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,851.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	53,771.24
District Mills	999	22.37
Total Estimated Revenues to Fund Adopted Budget	0004	176,622.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird - 8602F	2018	32,250.00	0.00	6,450.00	6,450.00
2016 BlueBird	2017	31,560.00	6,312.00	6,312.00	6,312.00
2015 BueBird	2015	31,650.00	17,660.00	6,330.00	6,330.00
Night Vision Security Cameras	2015	3,241.24	1,944.75	648.25	648.25
2013 Blue Bird 84 Passenger	2013	31,472.10	20,688.84	6,294.42	6,294.42
Express Incomplete Van (Short Bus)	2010	14,700.00	14,887.00	2,940.00	2,940.00
2009 Blue Bird All American (Activity)	2009	110,000.00	89,033.97	22,000.00	22,000.00
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
2005 Blue Bird All American	2005	30,714.00	43,274.43	6,142.80	2,796.57
1586BLUEBIRD	2004	17,500.00	26,250.00	N/A	NA
2489 BLUEBIRD(2002)	2003	22,968.00	34,452.00	N/A	NA
Total					53,771.24

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,909.14
Unreserved Fund Balance Reappropriated	0970	7,909.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,090.86
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,398.26
Operating Reserve	0961	34,398.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	190,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,349.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,349.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	650.06
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	29,189.74

Budget Uses

Expenditure Budget	0002	29,189.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,189.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,189.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,000.00
District Mills	999	9.57
Total Estimated Revenues to Fund Adopted Budget	0004	29,189.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

29 Flexibility Fund

Adopted Budget	0001	93,035.97

Budget Uses

Expenditure Budget	0002	93,035.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,035.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,035.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,035.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

50 Debt Service Fund

24-0475

Taxable Value		2,403,773.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,096.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,096.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,096.15

Budget Report
FY 2019

24 Lake

0475 Arlee H S

Submit ID: 0475-77982617

61 Building Reserve Fund

Adopted Budget		0001	44,829.69

Budget Uses

Expenditure Budget		0002	44,829.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,829.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,829.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	9.98
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.98
Total Estimated Revenues to Fund Adopted Budget		0004	44,829.69

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	73	N/A	7,906,466

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

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

Certification

District Clerk: Cinda Self

(Signature) (Date)

Chairperson, School Trustees: Ryan Malone

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	602,518.63	48,481.28	10%	8.05%	0.00	311,396.55	291,122.08	36.82
10 Transportation	58,000.00	6,675.62	20%	11.51%	0.00	28,541.70	29,458.30	3.73
11 Bus Depreciation	113,096.32	133,396.33	N/A	117.95%	102,796.32	0.00	10,300.00	1.30
13 Tuition	410.35		N/A		410.35	0.00	0.00	0.00
14 Retirement	68,900.00	12,327.22	20%	17.89%	0.00	68,900.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,912.43	0.00	N/A	0.00%	48,912.43	0.00	0.00	0.00
29 Flexibility	11,400.73	2,850.18	N/A	25.00%	11,400.73	0.00	0.00	0.00
61 Building Reserve	74,431.38	13,557.84	N/A	18.22%	54,231.38	0.00	20,200.00	2.55
Total of All Funds	977,669.84	217,288.47			217,751.21	408,838.25	351,080.38	44.40

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

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARROWHEAD K-8	63
M1	ARROWHEAD 7-8	10

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

A.	Direct State Aid	(I-A)	258,528.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,066.00
D.	At Risk Student	(I-D)	4,635.13
E.	Indian Education For All	(I-E)	1,588.48
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,521.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	20,088.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,663.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	52
B.	BASE Budget Limit	(II-B)	408,404.80
C.	Maximum Budget Limit	(II-C)	509,126.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	80,000.00
E.	Adopted Budget	(II-E)	488,404.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	522,518.63
H.	Maximum Budget Limit	(II-H)	652,442.60
I.	Highest Budget Without a Vote	(II-I)	602,518.63
J.	Highest Budget	(II-J)	652,442.60
K.	Highest Voted Amount	(II-K)	49,923.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	602,518.63

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

A.	Operating Reserve (961)	(III-A)		48,481.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,481.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		602,518.63
1.	BASE Budget Limit	(V-A1)	522,518.63	
2.	Over-BASE Budget	(V-A2)	80,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		258,528.22
1.	Direct State Aid Paid By State	(V-B1)	258,528.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,066.00
D.	At Risk Student	(V-D)		4,635.13
E.	Indian Education For All	(V-E)		1,588.48
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,521.32
H.	Special Education Allowable Cost Payment	(V-H)		20,088.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,540.95
1.	Actual Non-Levy Revenue	(V-J1)	2,540.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,122.08
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	211,122.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		522,518.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		80,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		80,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.12
1.	District Property Tax Levy Mills	(V-U1)	10.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.82

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

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

01 General Fund

Adopted Budget	0001	602,518.63

Budget Uses

Expenditure Budget	0002	602,518.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	258,528.22
Quality Educator	3111	22,066.00
At Risk Student	3112	4,635.13
Indian Education For All	3113	1,588.48
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	20,088.45
Data For Achievement	3116	1,521.32
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,192.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	348.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	211,122.08		
Over-BASE Levy	1110(c)	80,000.00		
District Tax Levy			1110	291,122.08
Total Estimated Revenues to Fund Adopted Budget			0004	602,518.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	58,000.00

Budget Uses

Expenditure Budget	0002	58,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,947.00
Contingency	0006	2,594.70
Over-Schedule	0011	29,458.30
Fund Balance for Budget	TFS48	6,675.62
Operating Reserve	0961	6,675.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,270.85
State On-Schedule Trans Reimb	3210	14,270.85
District Tax Levy	1110	29,458.30
District Mills	999	3.73
Total Estimated Revenues to Fund Adopted Budget	0004	58,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

11 Bus Depreciation Fund

Adopted Budget	0001	113,096.32

Budget Uses

Expenditure Budget	0002	113,096.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	236,192.65
Operating Reserve	0961	133,396.33
Unreserved Fund Balance Reappropriated	0970	102,796.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	10,300.00
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	113,096.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird All American 83 passanger bus/rear engine	2014	101,600.00	91,440.00	20,320.00	5,000.00
2013 Bluebird All American 83 passanger bus	2013	89,800.00	90,820.00	17,960.00	5,000.00
New updated Radio's for buses	2013	3,174.50	3,174.50	634.90	300.00
4DRBWAAR16A297109	2006	87,015.00	130,522.50	N/A	NA
Total					10,300.00

13 Tuition Fund

Adopted Budget	0001	410.35

Budget Uses

Expenditure Budget	0002	410.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	410.35
Unreserved Fund Balance Reappropriated	0970	410.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

14 Retirement Fund

Adopted Budget	0001	68,900.00

Budget Uses

Expenditure Budget	0002	68,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,327.22
Operating Reserve	0961	12,327.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,900.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	48,912.43

Budget Uses

Expenditure Budget	0002	48,912.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,912.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,912.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,912.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

29 Flexibility Fund

Adopted Budget	0001	11,400.73

Budget Uses

Expenditure Budget	0002	11,400.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,250.91
Operating Reserve	0961	2,850.18
Unreserved Fund Balance Reappropriated	0970	11,400.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,400.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

34 Park

1215 Arrowhead Elem

Submit ID: 1215-84039772

61 Building Reserve Fund

Adopted Budget		0001	74,431.38
Budget Uses			
Expenditure Budget		0002	74,431.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,789.22
Operating Reserve		0961	13,557.84
Unreserved Fund Balance Reappropriated		0970	54,231.38
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,200.00	
District Tax Levy		1110	20,200.00
District Mills		999	2.55
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.55
Total Estimated Revenues to Fund Adopted Budget		0004	74,431.38

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	77	N/A	857,375

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

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	77	N/A	560,953
Non-located - 38 Powder River	0	N/A	296,422

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

Certification

District Clerk: Monica Morgan

(Signature) (Date)

Chairperson, School Trustees: William Thex

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
44 Rosebud
0800 Ashland Elem

Submit ID: 0800-61345057

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	697,049.88	69,926.36	10%	10.03%	14,506.26	559,533.08	123,010.54	143.50
10 Transportation	41,760.05	8,352.01	20%	20.00%	2,186.48	8,360.55	31,213.02	36.41
11 Bus Depreciation	38,393.15	0.00	N/A	0.00%	30,580.95	0.00	7,812.20	9.11
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	20,043.01	20%	16.70%	0.00	120,000.00		
17 Adult Education	2,079.15	727.70	35%	35.00%	1,351.45	0.00	727.70	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	429.24	0.00	N/A	0.00%	429.24	0.00	0.00	0.00
29 Flexibility	0.00	6,940.54	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	899,711.47	105,989.62			49,054.38	687,893.63	162,763.46	189.87

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

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	64
M1	ASHLAND 7-8	13

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

A.	Direct State Aid	(I-A)	270,575.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,748.00
D.	At Risk Student	(I-D)	28,560.46
E.	Indian Education For All	(I-E)	1,675.52
F.	American Indian Achievement Gap	(I-F)	15,408.00
G.	Data For Achievement	(I-G)	1,604.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	29,956.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,492.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	571,289.91
C.	Maximum Budget Limit	(II-C)	700,388.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	660,421.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	607,187.05
H.	Maximum Budget Limit	(II-H)	746,223.68
I.	Highest Budget Without a Vote	(II-I)	697,049.88
J.	Highest Budget	(II-J)	746,223.68
K.	Highest Voted Amount	(II-K)	49,173.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	697,049.88

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

A.	Operating Reserve (961)	(III-A)		69,704.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		221.37
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	221.37	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,506.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	731.73	
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,774.53	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,432.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		697,049.88
	1. BASE Budget Limit	(V-A1)	607,187.05	
	2. Over-BASE Budget	(V-A2)	89,862.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		270,575.72
	1. Direct State Aid Paid By State	(V-B1)	270,575.72	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,748.00
D.	At Risk Student	(V-D)		28,560.46
E.	Indian Education For All	(V-E)		1,675.52
F.	American Indian Achievement Gap	(V-F)		15,408.00
G.	Data For Achievement	(V-G)		1,604.68
H.	Special Education Allowable Cost Payment	(V-H)		29,956.11
I.	Remaining Fund Balance Available	(V-I)		13,774.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		390.91
	1. Actual Non-Levy Revenue	(V-J1)	390.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,493.12
	1. State Guaranteed Tax Base Aid	(V-L1)	177,613.68	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,879.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		607,187.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		731.73
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	731.73	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,131.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,862.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		103.96
1.	District Property Tax Levy Mills	(V-U1)	103.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		143.50

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

01 General Fund

Adopted Budget	0001	697,049.88

Budget Uses

Expenditure Budget	0002	697,049.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,506.26
Direct State Aid	3110	270,575.72
Quality Educator	3111	33,748.00
At Risk Student	3112	28,560.46
Indian Education For All	3113	1,675.52
American Indian Achievement Gap	3114	15,408.00
State Spec Ed Allowable Cost Pymt to Districts	3115	29,956.11
Data For Achievement	3116	1,604.68
State Guaranteed Tax Base Aid	3120	177,613.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	390.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,879.44		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	123,010.54
Total Estimated Revenues to Fund Adopted Budget			0004	697,049.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

10 Transportation Fund

Adopted Budget	0001	41,760.05

Budget Uses

Expenditure Budget	0002	41,760.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,600.50
Contingency	0006	760.05
Over-Schedule	0011	33,399.50
Fund Balance for Budget	TFS48	10,538.49
Operating Reserve	0961	8,352.01
Unreserved Fund Balance Reappropriated	0970	2,186.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,180.27
State On-Schedule Trans Reimb	3210	4,180.28
District Tax Levy	1110	31,213.02
District Mills	999	36.41
Total Estimated Revenues to Fund Adopted Budget	0004	41,760.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

11 Bus Depreciation Fund

Adopted Budget	0001	38,393.15

Budget Uses

Expenditure Budget	0002	38,393.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,580.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,580.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,812.20
District Mills	999	9.11
Total Estimated Revenues to Fund Adopted Budget	0004	38,393.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Blue Bird	2013	39,061.00	39,061.00	7,812.20	7,812.20
1998 GMC vin4312	2006	10,000.00	15,000.00	N/A	NA
Total					7,812.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,043.01
Operating Reserve	0961	20,043.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

17 Adult Education Fund

Adopted Budget	0001	2,079.15

Budget Uses

Expenditure Budget	0002	2,079.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,079.15
Operating Reserve	0961	727.70
Unreserved Fund Balance Reappropriated	0970	1,351.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	727.70
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	2,079.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	429.24

Budget Uses

Expenditure Budget	0002	429.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	429.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	429.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,940.54
Operating Reserve	0961	6,940.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Budget Report
FY 2019

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-61345057

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	319,137

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

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

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	103,629.04	10,362.90	10%	10.00%	8,572.82	84,925.51	10,130.71	31.75
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,000.00	2,600.00	20%	20.00%	3,380.08	9,619.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	939.63	0.00	N/A	0.00%	939.63	0.00	0.00	0.00
29 Flexibility	8.38	0.00	N/A	0.00%	8.38	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	117,577.05	12,962.90			12,900.91	94,545.43	10,130.71	31.75

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

Budget Report
FY 2019

25 Lewis & Clark

Submit ID: 0498-86902944

0498 Auchard Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AUCHARD CREEK K-8 12

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

A.	Direct State Aid	(I-A)	53,178.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,300.17
D.	At Risk Student	(I-D)	1,872.94
E.	Indian Education For All	(I-E)	261.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,806.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	602.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	753.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	100,372.46
C.	Maximum Budget Limit	(II-C)	123,412.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	100,372.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	103,629.04
H.	Maximum Budget Limit	(II-H)	128,265.79
I.	Highest Budget Without a Vote	(II-I)	103,629.04
J.	Highest Budget	(II-J)	128,265.79
K.	Highest Voted Amount	(II-K)	24,636.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	103,629.04

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

A.	Operating Reserve (961)	(III-A)		10,362.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,572.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,572.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,935.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		103,629.04
1.	BASE Budget Limit	(V-A1)	103,629.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		53,178.61
1.	Direct State Aid Paid By State	(V-B1)	53,178.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,300.17
D.	At Risk Student	(V-D)		1,872.94
E.	Indian Education For All	(V-E)		261.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.08
H.	Special Education Allowable Cost Payment	(V-H)		1,806.84
I.	Remaining Fund Balance Available	(V-I)		8,572.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		348.00
1.	Actual Non-Levy Revenue	(V-J1)	348.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,038.46
1.	State Guaranteed Tax Base Aid	(V-L1)	23,907.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,130.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		103,629.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.75

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

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

01 General Fund

Adopted Budget	0001	103,629.04

Budget Uses

Expenditure Budget	0002	103,629.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,572.82
Direct State Aid	3110	53,178.61
Quality Educator	3111	3,300.17
At Risk Student	3112	1,872.94
Indian Education For All	3113	261.12
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,806.84
Data For Achievement	3116	250.08
State Guaranteed Tax Base Aid	3120	23,907.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	348.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,130.71		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,130.71
Total Estimated Revenues to Fund Adopted Budget			0004	103,629.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

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

Budget Report
FY 2019

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0498 Auchard Creek Elem

Submit ID: 0498-86902944

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,980.08
Operating Reserve	0961	2,600.00
Unreserved Fund Balance Reappropriated	0970	3,380.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,619.92
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	939.63

Budget Uses

Expenditure Budget	0002	939.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	939.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	939.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	939.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

29 Flexibility Fund

Adopted Budget	0001	8.38

Budget Uses

Expenditure Budget	0002	8.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-86902944

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

Submit ID: 0498-86902944

0498 Auchard Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 75	N/A	3,155,006

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Will Barrett

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	650,574.46	65,551.63	10%	10.08%	6,422.85	402,374.89	241,776.72	76.64
10 Transportation	90,000.00	18,000.00	20%	20.00%	5,647.49	8,504.50	75,848.01	24.04
11 Bus Depreciation	40,313.93	0.00	N/A	0.00%	23,515.53	0.00	16,798.40	5.32
13 Tuition	10,863.02		N/A		0.00	0.00	10,863.02	3.44
14 Retirement	92,000.00	18,400.00	20%	20.00%	14,130.43	77,869.57		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,405.07	0.00	N/A	0.00%	2,405.07	0.00	0.00	0.00
29 Flexibility	21,014.43	0.00	N/A	0.00%	21,014.43	0.00	0.00	0.00
61 Building Reserve	67,764.27	0.00	N/A	0.00%	47,764.27	0.00	20,000.00	6.34
Total of All Funds	974,935.18	101,951.63			120,900.07	488,748.96	365,286.15	115.78

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

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	63 *
M1	AUGUSTA 7-8	12 *

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

A.	Direct State Aid	(I-A)	264,903.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,945.94
D.	At Risk Student	(I-D)	3,829.83
E.	Indian Education For All	(I-E)	1,632.00
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	1,563.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,416.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,663.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,325.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	534,550.60
C.	Maximum Budget Limit	(II-C)	663,917.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	122,441.73
E.	Adopted Budget	(II-E)	656,992.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	528,132.73
H.	Maximum Budget Limit	(II-H)	656,305.74
I.	Highest Budget Without a Vote	(II-I)	650,574.46
J.	Highest Budget	(II-J)	658,278.77
K.	Highest Voted Amount	(II-K)	7,704.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	650,574.46

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

A.	Operating Reserve (961)	(III-A)		65,057.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		494.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	494.18	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,422.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,422.85	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,974.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		650,574.46
1.	BASE Budget Limit	(V-A1)	528,132.73	
2.	Over-BASE Budget	(V-A2)	122,441.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		264,903.11
1.	Direct State Aid Paid By State	(V-B1)	264,903.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,945.94
D.	At Risk Student	(V-D)		3,829.83
E.	Indian Education For All	(V-E)		1,632.00
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		1,563.00
H.	Special Education Allowable Cost Payment	(V-H)		12,416.35
I.	Remaining Fund Balance Available	(V-I)		6,422.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,915.91
1.	Actual Non-Levy Revenue	(V-J1)	1,915.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		207,289.74
1.	State Guaranteed Tax Base Aid	(V-L1)	87,954.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	119,334.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		528,132.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		122,441.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		122,441.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.81
1.	District Property Tax Levy Mills	(V-U1)	38.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.64

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

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

01 General Fund

Adopted Budget	0001	650,574.46

Budget Uses

Expenditure Budget	0002	650,574.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,422.85
Direct State Aid	3110	264,903.11
Quality Educator	3111	27,945.94
At Risk Student	3112	3,829.83
Indian Education For All	3113	1,632.00
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,416.35
Data For Achievement	3116	1,563.00
State Guaranteed Tax Base Aid	3120	87,954.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,915.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	119,334.99		
Over-BASE Levy	1110(c)	122,441.73		
District Tax Levy			1110	241,776.72
Total Estimated Revenues to Fund Adopted Budget			0004	650,574.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,731.36
Contingency	0006	773.14
Over-Schedule	0011	81,495.50
Fund Balance for Budget	TFS48	23,647.49
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	5,647.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,252.25
State On-Schedule Trans Reimb	3210	4,252.25
District Tax Levy	1110	75,848.01
District Mills	999	24.04
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

11 Bus Depreciation Fund

Adopted Budget	0001	40,313.93

Budget Uses

Expenditure Budget	0002	40,313.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,515.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,515.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,798.40
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	40,313.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Blue Bird Vision	2017	30,592.00	6,118.40	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	6,600.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	14,139.50	6,280.00	6,280.00
1990 CHEVY	1990	15,679.00	34,479.20	N/A	0.00
Total					16,798.40

13 Tuition Fund

Adopted Budget	0001	10,863.02

Budget Uses

Expenditure Budget	0002	10,863.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,863.02
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	10,863.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

14 Retirement Fund

Adopted Budget	0001	92,000.00

Budget Uses

Expenditure Budget	0002	92,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,530.43
Operating Reserve	0961	18,400.00
Unreserved Fund Balance Reappropriated	0970	14,130.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,869.57
Total Estimated Revenues to Fund Adopted Budget	0004	92,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,405.07

Budget Uses

Expenditure Budget	0002	2,405.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,405.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,405.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,405.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

29 Flexibility Fund

Adopted Budget	0001	21,014.43

Budget Uses

Expenditure Budget	0002	21,014.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,014.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,014.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,014.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-02059064

61 Building Reserve Fund

Adopted Budget		0001	67,764.27

Budget Uses

Expenditure Budget		0002	67,764.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,764.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,764.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	6.34
Building Reserves Voted Mills			6.34
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	67,764.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	200,000.00	10	60,000.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	36	3,474,143

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Will Barrett

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	613,867.82	61,151.95	10%	9.96%	0.00	413,221.05	200,646.77	57.75
10 Transportation	90,000.00	18,000.00	20%	20.00%	27,231.99	3,393.62	59,374.39	17.09
11 Bus Depreciation	40,697.36	0.00	N/A	0.00%	23,898.96	0.00	16,798.40	4.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	16,000.00	20%	20.00%	18,526.23	61,473.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,442.27	0.00	N/A	0.00%	2,442.27	0.00	0.00	0.00
29 Flexibility	25,087.66	0.00	N/A	0.00%	25,087.66	0.00	0.00	0.00
61 Building Reserve	13,790.74	0.00	N/A	0.00%	13,790.74	0.00	0.00	0.00
Total of All Funds	865,885.85	95,151.95			110,977.85	478,088.44	276,819.56	79.68

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

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 36

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

A.	Direct State Aid	(I-A)	254,440.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,417.00
D.	At Risk Student	(I-D)	1,937.46
E.	Indian Education For All	(I-E)	783.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	750.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,977.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,806.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,326.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	438,083.65
C.	Maximum Budget Limit	(II-C)	545,156.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	138,026.60
E.	Adopted Budget	(II-E)	576,110.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	493,553.54
H.	Maximum Budget Limit	(II-H)	613,867.82
I.	Highest Budget Without a Vote	(II-I)	613,867.82
J.	Highest Budget	(II-J)	613,867.82
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	613,867.82

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

A.	Operating Reserve (961)	(III-A)		61,151.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,151.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		613,867.82
1.	BASE Budget Limit	(V-A1)	493,553.54	
2.	Over-BASE Budget	(V-A2)	120,314.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		254,440.00
1.	Direct State Aid Paid By State	(V-B1)	254,440.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,417.00
D.	At Risk Student	(V-D)		1,937.46
E.	Indian Education For All	(V-E)		783.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		750.24
H.	Special Education Allowable Cost Payment	(V-H)		8,977.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,777.91
1.	Actual Non-Levy Revenue	(V-J1)	1,777.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		203,469.61
1.	State Guaranteed Tax Base Aid	(V-L1)	123,137.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,332.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		493,553.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		120,314.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		120,314.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		23.12
U.	Over-BASE Mills	(V-U)		34.63
1.	District Property Tax Levy Mills	(V-U1)	34.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.75

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

01 General Fund

Adopted Budget	0001	613,867.82

Budget Uses

Expenditure Budget	0002	613,867.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	254,440.00
Quality Educator	3111	21,417.00
At Risk Student	3112	1,937.46
Indian Education For All	3113	783.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,977.96
Data For Achievement	3116	750.24
State Guaranteed Tax Base Aid	3120	123,137.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,777.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,332.49		
Over-BASE Levy	1110(c)	120,314.28		
District Tax Levy			1110	200,646.77
Total Estimated Revenues to Fund Adopted Budget			0004	613,867.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,085.11
Contingency	0006	308.51
Over-Schedule	0011	86,606.38
Fund Balance for Budget	TFS48	45,231.99
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	27,231.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,696.81
State On-Schedule Trans Reimb	3210	1,696.81
District Tax Levy	1110	59,374.39
District Mills	999	17.09
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	40,697.36

Budget Uses

Expenditure Budget	0002	40,697.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,898.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,898.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,798.40
District Mills	999	4.84
Total Estimated Revenues to Fund Adopted Budget	0004	40,697.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Blue Bird Vision	2017	30,592.00	6,118.40	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	6,600.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	13,544.50	6,280.00	6,280.00
1990 CHEVY	1990	15,679.00	34,793.60	N/A	0.00
Total					16,798.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,526.23
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	18,526.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	61,473.77
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,442.27

Budget Uses

Expenditure Budget	0002	2,442.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,442.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,442.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,442.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-67999420

29 Flexibility Fund

Adopted Budget	0001	25,087.66

Budget Uses

Expenditure Budget	0002	25,087.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,087.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,087.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,087.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	13,790.74

Budget Uses

Expenditure Budget		0002	13,790.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,790.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,790.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	13,790.74

Budget Report
FY 2019

39 Powell

0720 Avon Elem

Submit ID: 0720-50553953

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	1,034,497

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

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

Certification

District Clerk: Patti Bignell

(Signature) (Date)

Chairperson, School Trustees: Heather Quigley

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
39 Powell
0720 Avon Elem

Submit ID: 0720-50553953

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	163,810.75	15,965.63	10%	9.75%	0.00	113,449.64	50,361.11	48.69
10 Transportation	25,000.00	1,357.38	20%	5.43%	0.00	14,346.00	10,654.00	10.30
11 Bus Depreciation	73,261.68	0.00	N/A	0.00%	68,861.68	0.00	4,400.00	4.25
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,000.00	3,800.00	20%	20.00%	3,431.50	15,568.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,103.87	0.00	N/A	0.00%	1,103.87	0.00	0.00	0.00
29 Flexibility	17,215.79	0.00	N/A	0.00%	17,215.79	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	299,392.09	21,123.01			90,612.84	143,364.14	65,415.11	63.24

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

Budget Report
FY 2019

39 Powell

0720 Avon Elem

Submit ID: 0720-50553953

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 20 *

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

A.	Direct State Aid	(I-A)	73,096.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,777.19
D.	At Risk Student	(I-D)	1,684.77
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,809.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	708.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	173,128.83
C.	Maximum Budget Limit	(II-C)	213,628.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	188,128.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	148,810.75
H.	Maximum Budget Limit	(II-H)	184,314.05
I.	Highest Budget Without a Vote	(II-I)	163,810.75
J.	Highest Budget	(II-J)	188,736.94
K.	Highest Voted Amount	(II-K)	24,926.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	163,810.75

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

A.	Operating Reserve (961)	(III-A)		15,965.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,965.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		163,810.75
1.	BASE Budget Limit	(V-A1)	148,810.75	
2.	Over-BASE Budget	(V-A2)	15,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,096.57
1.	Direct State Aid Paid By State	(V-B1)	73,096.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,777.19
D.	At Risk Student	(V-D)		1,684.77
E.	Indian Education For All	(V-E)		435.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		416.80
H.	Special Education Allowable Cost Payment	(V-H)		3,809.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22.66
1.	Actual Non-Levy Revenue	(V-J1)	22.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		59,567.63
1.	State Guaranteed Tax Base Aid	(V-L1)	24,206.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,361.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		148,810.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.50
1.	District Property Tax Levy Mills	(V-U1)	14.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.69

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

Budget Report
FY 2019

39 Powell

0720 Avon Elem

Submit ID: 0720-50553953

01 General Fund

Adopted Budget	0001	163,810.75

Budget Uses

Expenditure Budget	0002	163,810.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	73,096.57
Quality Educator	3111	9,777.19
At Risk Student	3112	1,684.77
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,809.93
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	24,206.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,361.11		
Over-BASE Levy	1110(c)	15,000.00		
District Tax Levy			1110	50,361.11
Total Estimated Revenues to Fund Adopted Budget			0004	163,810.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	3,000.00

Transportation Schedule Data

On-Schedule	0005	14,346.00
Contingency	0006	0.00
Over-Schedule	0011	10,654.00
Fund Balance for Budget	TFS48	1,357.38
Operating Reserve	0961	1,357.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,173.00
State On-Schedule Trans Reimb	3210	7,173.00
District Tax Levy	1110	10,654.00
District Mills	999	10.30
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	73,261.68

Budget Uses

Expenditure Budget	0002	73,261.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,861.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,861.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,400.00
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	73,261.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	0.00	8,340.00	4,400.00
Total					4,400.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

39 Powell

0720 Avon Elem

Submit ID: 0720-50553953

14 Retirement Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,231.50
Operating Reserve	0961	3,800.00
Unreserved Fund Balance Reappropriated	0970	3,431.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,568.50
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,103.87

Budget Uses

Expenditure Budget	0002	1,103.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,103.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,103.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,103.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,215.79

Budget Uses

Expenditure Budget	0002	17,215.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,215.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,215.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,215.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0720 Avon Elem

Submit ID: 0720-50553953

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	107,626

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

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

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	76,282.41	2,775.24	10%	3.64%	0.00	72,223.24	4,059.17	37.73
10 Transportation	272.52	0.00	20%	0.00%	272.52	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	0.00	20%	0.00%	3,971.90	6,028.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	807.76	0.00	N/A	0.00%	807.76	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	87,362.69	2,775.24			5,052.18	78,251.34	4,059.17	37.73

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

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 6 *

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

A.	Direct State Aid	(I-A)	38,236.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	1,074.41
E.	Indian Education For All	(I-E)	130.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,585.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	744.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	83,671.21
C.	Maximum Budget Limit	(II-C)	104,906.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	83,671.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	76,282.41
H.	Maximum Budget Limit	(II-H)	96,292.42
I.	Highest Budget Without a Vote	(II-I)	76,282.41
J.	Highest Budget	(II-J)	96,292.42
K.	Highest Voted Amount	(II-K)	20,010.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	76,282.41

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

A.	Operating Reserve (961)	(III-A)		2,775.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,775.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		76,282.41
	1. BASE Budget Limit	(V-A1)	76,282.41	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,236.38
	1. Direct State Aid Paid By State	(V-B1)	38,236.38	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		1,074.41
E.	Indian Education For All	(V-E)		130.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.04
H.	Special Education Allowable Cost Payment	(V-H)		4,585.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,130.29
	1. State Guaranteed Tax Base Aid	(V-L1)	28,071.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,059.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		76,282.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.73

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

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

01 General Fund

Adopted Budget	0001	76,282.41

Budget Uses

Expenditure Budget	0002	76,282.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,236.38
Quality Educator	3111	0.00
At Risk Student	3112	1,074.41
Indian Education For All	3113	130.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,585.73
Data For Achievement	3116	125.04
State Guaranteed Tax Base Aid	3120	28,071.12

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,059.17		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,059.17
Total Estimated Revenues to Fund Adopted Budget			0004	76,282.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

10 Transportation Fund

Adopted Budget	0001	272.52

Budget Uses

Expenditure Budget	0002	272.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	272.52
Fund Balance for Budget	TFS48	272.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	272.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	272.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,971.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,971.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,028.10
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	807.76

Budget Uses

Expenditure Budget	0002	807.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	807.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	807.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	807.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

14 Fergus

1218 Ayers Elem

Submit ID: 1218-42541259

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

43 Roosevelt

Submit ID: 0785-05134514

0785 Bainville K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 118	* 47	6,437,721

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

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

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

Submit ID: 0785-05134514

0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,754,163.59	175,860.38	10%	10.03%	54,304.63	1,347,977.96	351,899.16	54.67
10 Transportation	290,000.00	0.00	20%	0.00%	54,684.37	201,877.24	33,438.39	5.19
11 Bus Depreciation	153,456.37	0.00	N/A	0.00%	106,479.37	10,000.00	36,977.00	5.74
13 Tuition	36,000.00		N/A		0.00	0.00	36,000.00	5.59
14 Retirement	330,000.00	25,000.00	20%	7.58%	54,612.56	275,387.44		
17 Adult Education	18,395.32	0.00	35%	0.00%	12,395.32	6,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	142,947.71	0.00	N/A	0.00%	37,947.71	85,000.00	20,000.00	3.11
29 Flexibility	839,481.93	0.00	N/A	0.00%	469,481.93	370,000.00	0.00	0.00
61 Building Reserve	1,959,274.03	0.00	N/A	0.00%	733,962.03	3,675,936.00	0.00	0.00
Total of All Funds	5,523,718.95	200,860.38			1,523,867.92	5,972,178.64	478,314.55	74.30

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

Budget Report
FY 2019

43 Roosevelt **Submit ID: 0785-05134514**

0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	91 *
M1	BAINVILLE 7-8	27 *
H1	BAINVILLE HS 9-12	47 *

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

A.	Direct State Aid	(I-A)	671,673.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,390.00
D.	At Risk Student	(I-D)	1,867.93
E.	Indian Education For All	(I-E)	3,590.40
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	3,438.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	49,369.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,879.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	185.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,365.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,377,307.85
C.	Maximum Budget Limit	(II-C)	1,715,600.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	95,891.71
E.	Adopted Budget	(II-E)	1,748,199.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,356,581.75
H.	Maximum Budget Limit	(II-H)	1,691,456.16
I.	Highest Budget Without a Vote	(II-I)	1,754,163.59
J.	Highest Budget	(II-J)	1,754,163.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,754,163.59

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

A.	Operating Reserve (961)	(III-A)		175,416.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		444.02
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	444.02	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		54,304.63
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	54,304.63	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		230,165.01

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

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	35,559.96	13,809.24	49,369.20
B.	Special Education RSBG to Coop	5,621.28	2,258.55	7,879.83
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,472.50	6,427.12	22,899.61

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	698,820.50	334,851.50	1,033,672.00
		855,137.50	647,487.50	1,502,625.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	301,863.54	228,563.09	530,426.63
H.	Special Education in BASE@40%	16,472.50	6,427.12	22,899.61
I.	Subsidized BASE Amount	318,336.04	234,990.21	553,326.24
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,754,163.59
1.	BASE Budget Limit	(V-A1)	1,356,581.75	
2.	Over-BASE Budget	(V-A2)	397,581.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		671,673.37
1.	Direct State Aid Paid By State	(V-B1)	671,673.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,390.00
D.	At Risk Student	(V-D)		1,867.93
E.	Indian Education For All	(V-E)		3,590.40
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		3,438.60

H.	Special Education Allowable Cost Payment	(V-H)		49,369.20
I.	Remaining Fund Balance Available	(V-I)		54,304.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		103,326.76
1.	Actual Non-Levy Revenue	(V-J1)	3,326.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	100,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		395,694.86
1.	State Guaranteed Tax Base Aid	(V-L1)	43,795.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	351,899.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,356,581.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		397,600.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	397,600.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		397,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.97
T.	BASE Mills - High School	(V-T)		19.70
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.67

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

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01 General Fund

Adopted Budget	0001	1,754,163.59

Budget Uses

Expenditure Budget	0002	1,754,163.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	54,304.63
Direct State Aid	3110	671,673.37
Quality Educator	3111	71,390.00
At Risk Student	3112	1,867.93
Indian Education For All	3113	3,590.40
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	49,369.20
Data For Achievement	3116	3,438.60
State Guaranteed Tax Base Aid	3120	43,795.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,209.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	117.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	100,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	397,600.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	351,899.16		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	351,899.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,754,163.59
Estimated Revenues Exceeding Adopted Budget			0004a	18.16

10 Transportation Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,615.67
Contingency	0006	7,261.57
Over-Schedule	0011	210,122.76
Fund Balance for Budget	TFS48	54,684.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,684.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	122,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	39,938.62
State On-Schedule Trans Reimb	3210	39,938.62
District Tax Levy	1110	33,438.39
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	153,456.37

Budget Uses

Expenditure Budget	0002	153,456.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,479.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,479.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,977.00
District Mills	999	5.74
Total Estimated Revenues to Fund Adopted Budget	0004	153,456.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2918 IC	2017	74,636.00	8,000.00	14,927.20	5,000.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	19,200.00	11,240.00	5,000.00
2016 Bluebird 72 passenger bus	2015	75,200.00	32,000.00	15,040.00	5,000.00
2014 Bluebird wheelchair lift	2014	82,000.00	56,400.00	16,400.00	5,000.00
Fall 2014 Thomas 42 passenger	2014	79,750.00	60,900.00	15,950.00	5,000.00
2002 INTERNATIONAL BUS(2)	2001	59,885.00	67,777.00	11,977.00	11,977.00
Total					36,977.00

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13 Tuition Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,000.00
District Mills	999	5.59
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0785 Bainville K-12 Schools

14 Retirement Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,612.56
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	54,612.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,387.44
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,395.32

Budget Uses

Expenditure Budget	0002	18,395.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,395.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,395.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	6,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,395.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	142,947.71

Budget Uses

Expenditure Budget	0002	142,947.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,947.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,947.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	85,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.11
Total Estimated Revenues to Fund Adopted Budget	0004	142,947.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	839,481.93

Budget Uses

Expenditure Budget	0002	839,481.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	469,481.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	469,481.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	370,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	839,481.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,959,274.03

Budget Uses

Expenditure Budget		0002	1,959,274.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	733,962.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	733,962.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,225,312.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,959,274.03

Budget Report
FY 2019

13 Fallon

Submit ID: 0244-74020772

0244 Baker K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	346	*	151	29,178,426

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

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

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Christy Follmer

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

13 Fallon

Submit ID: 0244-74020772

0244 Baker K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,122,315.63	33,918.84	10%	0.82%	0.00	2,806,896.36	1,315,419.27	45.08
10 Transportation	450,000.00	20,000.00	20%	4.44%	13,244.30	96,085.44	340,670.26	11.68
11 Bus Depreciation	10,000.00	43,032.37	N/A	430.32%	10,000.00	0.00	0.00	0.00
13 Tuition	93,800.00		N/A		93,717.62	82.38	0.00	0.00
14 Retirement	850,000.00	170,000.00	20%	20.00%	99,780.74	750,219.26		
17 Adult Education	150,000.00	52,500.00	35%	35.00%	440,499.23	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	700,000.00	1,000,835.85	N/A	142.98%	700,000.00	0.00	0.00	0.00
29 Flexibility	2,500,000.00	4,399,539.19	N/A	175.98%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	2,000,000.00	7,249,281.04	N/A	362.46%	2,000,000.00	0.00	0.00	0.00
Total of All Funds	10,876,115.63	12,969,107.29			5,857,241.89	3,653,283.44	1,656,089.53	56.76

50 Debt Service **Tax Jurisdiction**								
0244	5,000.00	81,040.93	20-9-438	1620.82%	5,000.00	0.00	0.00	0.00

Budget Report
FY 2019

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Submit ID: 0244-74020772

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	272
M1	BAKER 7-8	74
H1	BAKER HS 9-12	151 *

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

A.	Direct State Aid	(I-A)	1,598,483.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,036.92
D.	At Risk Student	(I-D)	7,434.65
E.	Indian Education For All	(I-E)	10,814.72
F.	American Indian Achievement Gap	(I-F)	2,996.00
G.	Data For Achievement	(I-G)	10,357.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	162,179.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,291.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	499
B.	BASE Budget Limit	(II-B)	3,270,392.61
C.	Maximum Budget Limit	(II-C)	4,091,715.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,091,715.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,295,227.76
H.	Maximum Budget Limit	(II-H)	4,122,315.63
I.	Highest Budget Without a Vote	(II-I)	4,122,315.63
J.	Highest Budget	(II-J)	4,122,315.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,122,315.63

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0244 Baker K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			33,918.84
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			33,918.84

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	113,946.96	48,232.59	162,179.55
B.	Special Education RSBG to Coop	17,365.74	6,926.22	24,291.96
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	52,525.08	22,063.52	74,588.60

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	2,035,198.30	1,071,873.50	3,107,071.80
		2,191,515.30	1,384,509.50	3,576,024.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	773,604.90	488,731.85	1,262,336.75
H.	Special Education in BASE@40%	52,525.08	22,063.52	74,588.60
I.	Subsidized BASE Amount	826,129.98	510,795.37	1,336,925.35
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,122,315.63
	1. BASE Budget Limit	(V-A1)	3,295,227.76	
	2. Over-BASE Budget	(V-A2)	827,087.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,598,483.09
	1. Direct State Aid Paid By State	(V-B1)	1,598,483.09	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,036.92
D.	At Risk Student	(V-D)		7,434.65
E.	Indian Education For All	(V-E)		10,814.72
F.	American Indian Achievement Gap	(V-F)		2,996.00
G.	Data For Achievement	(V-G)		10,357.48

H.	Special Education Allowable Cost Payment	(V-H)		162,179.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,506.08
	1. Actual Non-Levy Revenue	(V-J1)	1,506.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	20,000.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,315,419.27
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,315,419.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,295,227.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		827,087.87
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	5,083.42	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	822,004.45	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		827,087.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.95
T.	BASE Mills - High School	(V-T)		17.13
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.08

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

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01 General Fund

Adopted Budget	0001	4,122,315.63

Budget Uses

Expenditure Budget	0002	4,122,315.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,598,483.09
Quality Educator	3111	166,036.92
At Risk Student	3112	7,434.65
Indian Education For All	3113	10,814.72
American Indian Achievement Gap	3114	2,996.00
State Spec Ed Allowable Cost Pymt to Districts	3115	162,179.55
Data For Achievement	3116	10,357.48
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	563.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	942.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	20,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	822,004.45
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	4,281.00
State Tuition for State Placement	3117	802.42

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,315,419.27		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	1,315,419.27
Total Estimated Revenues to Fund Adopted Budget			0004	4,122,315.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,350.40
Contingency	0006	8,735.04
Over-Schedule	0011	353,914.56
Fund Balance for Budget	TFS48	33,244.30
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	13,244.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	48,042.72
State On-Schedule Trans Reimb	3210	48,042.72
District Tax Levy	1110	340,670.26
District Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,032.37
Operating Reserve	0961	43,032.37
Unreserved Fund Balance Reappropriated	0970	10,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00

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13 Tuition Fund

Adopted Budget	0001	93,800.00

Budget Uses

Expenditure Budget	0002	93,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,717.62
Unreserved Fund Balance Reappropriated	0970	93,717.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	82.38
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	850,000.00

Budget Uses

Expenditure Budget	0002	850,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	269,780.74
Operating Reserve	0961	170,000.00
Unreserved Fund Balance Reappropriated	0970	99,780.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	750,219.26
Total Estimated Revenues to Fund Adopted Budget	0004	850,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	492,999.23
Operating Reserve	0961	52,500.00
Unreserved Fund Balance Reappropriated	0970	440,499.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	290,499.23

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,700,835.85
Operating Reserve	0961	1,000,835.85
Unreserved Fund Balance Reappropriated	0970	700,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,899,539.19
Operating Reserve	0961	4,399,539.19
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0244 Baker K-12 Schools

50 Debt Service Fund
0244

Taxable Value		29,178,426.00
Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,040.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	81,040.93
Unreserved Fund Balance Reappropriated	0970	5,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	5,000.00

Budget Report
FY 2019

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Submit ID: 0244-74020772

0244 Baker K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	2,000,000.00

Budget Uses

Expenditure Budget		0002	2,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,249,281.04
Operating Reserve		0961	7,249,281.04
Unreserved Fund Balance Reappropriated		0970	2,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,000,000.00

Budget Report
FY 2019

22 Jefferson

0455 Basin Elem

Submit ID: 0455-87875551

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	1,804,230

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Sara Gasch

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

0455 Basin Elem

Submit ID: 0455-87875551

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	150,698.54	30,069.85	10%	19.95%	11,600.39	79,371.59	59,726.56	33.10
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	22,895.96		N/A		22,895.96	0.00	0.00	0.00
14 Retirement	30,785.24	6,157.05	20%	20.00%	6,091.52	24,693.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,167.79	0.00	N/A	0.00%	1,167.79	0.00	0.00	0.00
29 Flexibility	1,408.96	443.04	N/A	31.44%	0.00	1,408.96	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	206,956.49	36,669.94			41,755.66	105,474.27	59,726.56	33.10

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

Budget Report
FY 2019

22 Jefferson

0455 Basin Elem

Submit ID: 0455-87875551

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 17

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

A.	Direct State Aid	(I-A)	65,628.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	2,759.05
E.	Indian Education For All	(I-E)	369.92
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	354.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,559.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	128,926.54
C.	Maximum Budget Limit	(II-C)	158,951.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,131.39
E.	Adopted Budget	(II-E)	148,057.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,567.15
H.	Maximum Budget Limit	(II-H)	162,125.43
I.	Highest Budget Without a Vote	(II-I)	150,698.54
J.	Highest Budget	(II-J)	162,125.43
K.	Highest Voted Amount	(II-K)	11,426.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	150,698.54

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

A.	Operating Reserve (961)	(III-A)		15,069.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		15,000.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	15,000.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,600.39
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,600.39	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,670.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		150,698.54
1.	BASE Budget Limit	(V-A1)	131,567.15	
2.	Over-BASE Budget	(V-A2)	19,131.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,628.00
1.	Direct State Aid Paid By State	(V-B1)	65,628.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		2,759.05
E.	Indian Education For All	(V-E)		369.92
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		354.28
H.	Special Education Allowable Cost Payment	(V-H)		2,559.69
I.	Remaining Fund Balance Available	(V-I)		11,600.39
J.	Non-Levy Revenue and Funding Sources	(V-J)		996.65
1.	Actual Non-Levy Revenue	(V-J1)	996.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,595.17
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,595.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,567.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,131.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,131.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.60
1.	District Property Tax Levy Mills	(V-U1)	10.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.10

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

01 General Fund

Adopted Budget	0001	150,698.54

Budget Uses

Expenditure Budget	0002	150,698.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,600.39
Direct State Aid	3110	65,628.00
Quality Educator	3111	6,490.00
At Risk Student	3112	2,759.05
Indian Education For All	3113	369.92
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,559.69
Data For Achievement	3116	354.28
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	996.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,595.17		
Over-BASE Levy	1110(c)	19,131.39		
District Tax Levy			1110	59,726.56
Total Estimated Revenues to Fund Adopted Budget			0004	150,698.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

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

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
22 Jefferson
0455 Basin Elem

Submit ID: 0455-87875551

13 Tuition Fund

Adopted Budget	0001	22,895.96

Budget Uses

Expenditure Budget	0002	22,895.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,895.96
Unreserved Fund Balance Reappropriated	0970	22,895.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,895.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,785.24

Budget Uses

Expenditure Budget	0002	30,785.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,248.57
Operating Reserve	0961	6,157.05
Unreserved Fund Balance Reappropriated	0970	6,091.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,693.72
Total Estimated Revenues to Fund Adopted Budget	0004	30,785.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,167.79

Budget Uses

Expenditure Budget	0002	1,167.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,167.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,167.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,167.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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22 Jefferson
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Submit ID: 0455-87875551

29 Flexibility Fund

Adopted Budget	0001	1,408.96

Budget Uses

Expenditure Budget	0002	1,408.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	443.04
Operating Reserve	0961	443.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,408.96
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,408.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0455 Basin Elem

Submit ID: 0455-87875551

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	1,667,098

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

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

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Raty Keith

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	67,790.87	6,624.40	10%	9.77%	0.00	31,378.29	36,412.58	21.84
10 Transportation	3,195.72	21.01	20%	0.66%	0.00	3,195.72	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,869.45		N/A		2,869.45	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	9,817.90	12,610.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,539.69	100.00	N/A	6.49%	719.22	820.47	0.00	0.00
29 Flexibility	5,624.40	1,000.00	N/A	17.78%	5,624.40	0.00	0.00	0.00
61 Building Reserve	18,825.77	10,000.00	N/A	53.12%	18,825.77	0.00	0.00	0.00
Total of All Funds	109,845.90	19,745.41			37,856.74	48,005.18	36,412.58	21.84

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

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 3

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

A.	Direct State Aid	(I-A)	30,764.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	62.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	451.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	150.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	55,913.86
H.	Maximum Budget Limit	(II-H)	69,889.34
I.	Highest Budget Without a Vote	(II-I)	67,790.87
J.	Highest Budget	(II-J)	83,348.80
K.	Highest Voted Amount	(II-K)	15,557.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	67,790.87

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

A.	Operating Reserve (961)	(III-A)		6,624.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,624.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		67,790.87
1.	BASE Budget Limit	(V-A1)	55,913.86	
2.	Over-BASE Budget	(V-A2)	11,877.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		30,764.06
1.	Direct State Aid Paid By State	(V-B1)	30,764.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		62.52
H.	Special Education Allowable Cost Payment	(V-H)		451.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		24,535.57
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,535.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		55,913.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,877.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,877.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.12
1.	District Property Tax Levy Mills	(V-U1)	7.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.84

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

01 General Fund

Adopted Budget	0001	67,790.87

Budget Uses

Expenditure Budget	0002	67,790.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	30,764.06
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	451.71
Data For Achievement	3116	62.52
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,535.57		
Over-BASE Levy	1110(c)	11,877.01		
District Tax Levy			1110	36,412.58
Total Estimated Revenues to Fund Adopted Budget			0004	67,790.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,195.72

Budget Uses

Expenditure Budget	0002	3,195.72
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,905.20
Contingency	0006	290.52
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	21.01
Operating Reserve	0961	21.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,597.86
State On-Schedule Trans Reimb	3210	1,597.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,195.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-23184190

13 Tuition Fund

Adopted Budget	0001	2,869.45

Budget Uses

Expenditure Budget	0002	2,869.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,869.45
Unreserved Fund Balance Reappropriated	0970	2,869.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,869.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,817.90
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	9,817.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	12,610.70
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	12,428.60

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-23184190

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,539.69

Budget Uses

Expenditure Budget	0002	1,539.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	819.22
Operating Reserve	0961	100.00
Unreserved Fund Balance Reappropriated	0970	719.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	820.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,539.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

29 Flexibility Fund

Adopted Budget	0001	5,624.40

Budget Uses

Expenditure Budget	0002	5,624.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,624.40
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	5,624.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,624.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-23184190

61 Building Reserve Fund

Adopted Budget		0001	18,825.77

Budget Uses

Expenditure Budget		0002	18,825.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,825.77
Operating Reserve		0961	10,000.00
Unreserved Fund Balance Reappropriated		0970	18,825.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	18,825.77

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	333	19,781,575

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

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

Certification

District Clerk: Ramona Glaus

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,996,716.10	330,140.83	10%	11.02%	0.00	1,913,172.07	1,083,544.03	54.77
10 Transportation	710,000.00	69,102.36	20%	9.73%	0.00	308,000.00	402,000.00	20.32
11 Bus Depreciation	945,506.96	0.00	N/A	0.00%	791,718.98	0.00	153,787.98	7.77
13 Tuition	4,184.76		N/A		4,184.76	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	56,915.04	393,084.96		
17 Adult Education	28,000.00	9,800.00	35%	35.00%	23,975.63	0.00	4,024.37	0.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	449,266.98	0.00	N/A	0.00%	399,266.98	0.00	50,000.00	2.53
29 Flexibility	501,983.80	0.00	N/A	0.00%	501,983.80	0.00	0.00	0.00
61 Building Reserve	443,181.97	0.00	N/A	0.00%	443,181.97	0.00	0.00	0.00
Total of All Funds	6,528,840.57	499,043.19			2,221,227.16	2,614,257.03	1,693,356.38	85.59

50 Debt Service								
Tax Jurisdiction								
Series 2017	616,600.00	0.00	20-9-438	0.00%	0.00	0.00	616,600.00	31.17

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 333 *

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

A.	Direct State Aid	(I-A)	1,189,594.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,966.54
D.	At Risk Student	(I-D)	6,313.64
E.	Indian Education For All	(I-E)	7,246.08
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	6,939.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	63,640.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,949.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	344
B.	BASE Budget Limit	(II-B)	2,346,061.65
C.	Maximum Budget Limit	(II-C)	2,924,357.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	676,198.83
E.	Adopted Budget	(II-E)	3,036,867.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,320,517.27
H.	Maximum Budget Limit	(II-H)	2,890,958.82
I.	Highest Budget Without a Vote	(II-I)	2,996,716.10
J.	Highest Budget	(II-J)	3,041,052.68
K.	Highest Voted Amount	(II-K)	44,336.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,996,716.10

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

A.	Operating Reserve (961)	(III-A)		299,671.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30,469.22
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	30,469.22	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		330,140.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,996,716.10
1.	BASE Budget Limit	(V-A1)	2,320,517.27	
2.	Over-BASE Budget	(V-A2)	676,198.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,189,594.40
1.	Direct State Aid Paid By State	(V-B1)	1,189,594.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,966.54
D.	At Risk Student	(V-D)		6,313.64
E.	Indian Education For All	(V-E)		7,246.08
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		6,939.72
H.	Special Education Allowable Cost Payment	(V-H)		63,640.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,664.86
1.	Actual Non-Levy Revenue	(V-J1)	2,664.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		962,225.11
1.	State Guaranteed Tax Base Aid	(V-L1)	554,879.91	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	407,345.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,320,517.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		676,198.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		676,198.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.59
U.	Over-BASE Mills	(V-U)		34.18
1.	District Property Tax Levy Mills	(V-U1)	34.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.77

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

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

01 General Fund

Adopted Budget	0001	2,996,716.10

Budget Uses

Expenditure Budget	0002	2,996,716.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,189,594.40
Quality Educator	3111	79,966.54
At Risk Student	3112	6,313.64
Indian Education For All	3113	7,246.08
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	63,640.92
Data For Achievement	3116	6,939.72
State Guaranteed Tax Base Aid	3120	554,879.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,664.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	407,345.20		
Over-BASE Levy	1110(c)	676,198.83		
District Tax Levy			1110	1,083,544.03
Total Estimated Revenues to Fund Adopted Budget			0004	2,996,716.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

10 Transportation Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	280,000.00
Contingency	0006	28,000.00
Over-Schedule	0011	402,000.00
Fund Balance for Budget	TFS48	69,102.36
Operating Reserve	0961	69,102.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	154,000.00
State On-Schedule Trans Reimb	3210	154,000.00
District Tax Levy	1110	402,000.00
District Mills	999	20.32
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

11 Bus Depreciation Fund

Adopted Budget	0001	945,506.96

Budget Uses

Expenditure Budget	0002	945,506.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	791,718.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	791,718.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	153,787.98
District Mills	999	7.77
Total Estimated Revenues to Fund Adopted Budget	0004	945,506.96

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC BUS MODEL 3000	2016	96,637.14	0.00	19,327.43	0.00
2016 IC CES BUS MODEL 3000	2016	96,637.00	0.00	19,327.40	0.00
2015 Int'l 77 pass Bus	2015	95,373.10	0.00	19,074.62	19,074.62
72 Pass Blue Bird Bus	2015	95,500.00	0.00	19,100.00	0.00
'14 In't Bus 60 Passenger	2014	89,600.48	17,920.10	17,920.10	17,920.10
2014 iNT'L tRAVEL bUS	2014	144,509.45	0.00	28,901.89	0.00
'13 INT; BUS	2013	114,515.89	45,806.36	22,903.18	22,903.18
2013 INTL BUS	2013	114,515.89	22,903.18	22,903.18	22,903.18
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	36,637.28	18,318.64	18,318.64
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	44,947.22	22,473.61	22,473.61
2004 BLUEBIRD BUS	2010	84,000.00	67,200.00	16,800.00	1,680.00
2009 INTL 84 PASSENGER BUS	2010	99,698.27	79,758.60	19,939.65	19,939.65
2009 INTL BUS 84 PASSENGER BUS	2010	99,698.27	62,975.42	19,939.65	0.00
2010 INTL TRAVEL BUS 45 PASSENGER	2010	136,412.35	54,564.94	27,282.47	0.00
07 INTL BUS 84 PASS	2007	85,750.00	120,050.00	17,150.00	8,575.00
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					153,787.98

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

13 Tuition Fund

Adopted Budget	0001	4,184.76

Budget Uses

Expenditure Budget	0002	4,184.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,184.76
Unreserved Fund Balance Reappropriated	0970	4,184.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,184.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,915.04
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	56,915.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	393,084.96
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

17 Adult Education Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,775.63
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	23,975.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,024.37
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	449,266.98

Budget Uses

Expenditure Budget	0002	449,266.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	399,266.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	399,266.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	449,266.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	501,983.80

Budget Uses

Expenditure Budget	0002	501,983.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	501,983.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	501,983.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	501,983.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

50 Debt Service Fund

Series 2017

Taxable Value		19,781,575.00
Adopted Budget	0001	616,600.00

Budget Uses

Expenditure Budget	0002	582,600.00
Add To Fund Balance	0003	34,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-34,695.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	616,600.00
Jurisdiction Mills	999	31.17
Total Estimated Revenues to Fund Adopted Budget	0004	616,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	8,675,000.00	280,000.00	302,100.00	500.00
Total Bond Requirements							582,600.00
Total Debt Service Requirements						0002	582,600.00

Budget Report
FY 2019

01 Beaverhead

Submit ID: 0006-70227769

0006 Beaverhead County H S

61 Building Reserve Fund

Adopted Budget		0001	443,181.97

Budget Uses

Expenditure Budget		0002	443,181.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	443,181.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	443,181.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	443,181.97

Budget Report
FY 2019

05 Carbon

Submit ID: 0076-73412674

0076 Belfry K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	61	16	2,510,198

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

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

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Mary Lee Krenning

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-73412674

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,070,739.15	107,899.04	10%	10.08%	0.00	756,713.82	314,025.33	125.11
10 Transportation	58,338.49	7,070.00	20%	12.12%	0.00	36,723.39	21,615.10	8.61
11 Bus Depreciation	158,066.93	0.00	N/A	0.00%	158,066.93	0.00	0.00	0.00
13 Tuition	26,236.38		N/A		26,236.38	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	25,757.44	104,242.56		
17 Adult Education	15,064.34	0.00	35%	0.00%	15,064.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	276.90	0.00	N/A	0.00%	276.90	0.00	0.00	0.00
29 Flexibility	969,559.68	0.00	N/A	0.00%	969,559.68	0.00	0.00	0.00
61 Building Reserve	53,091.96	0.00	N/A	0.00%	16,791.96	0.00	36,300.00	14.46
Total of All Funds	2,481,373.83	140,969.04			1,211,753.63	897,679.77	371,940.43	148.18

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

Budget Report
FY 2019

05 Carbon

Submit ID: 0076-73412674

0076 Belfry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	44
M1	BELFRY 7-8	17
H1	BELFRY HS 9-12	16

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

A.	Direct State Aid	(I-A)	424,353.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,440.27
D.	At Risk Student	(I-D)	3,178.74
E.	Indian Education For All	(I-E)	1,675.52
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,604.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,712.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,864.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	813.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,631.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	736,520.51
C.	Maximum Budget Limit	(II-C)	913,688.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,273.09
E.	Adopted Budget	(II-E)	1,023,946.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	816,739.25
H.	Maximum Budget Limit	(II-H)	1,015,952.72
I.	Highest Budget Without a Vote	(II-I)	1,040,739.15
J.	Highest Budget	(II-J)	1,070,739.15
K.	Highest Voted Amount	(II-K)	30,000.00
L.	Amount Approved on Ballot by Voters	(II-L)	30,000.00
M.	Adopted Budget	(II-M)	1,070,739.15

Budget Report
FY 2019
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-73412674

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

A.	Operating Reserve (961)	(III-A)			107,073.92
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			825.12
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	825.12		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			107,899.04

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	9,303.42	2,409.12	11,712.54
B.	Special Education RSBG to Coop	3,061.59	803.04	3,864.63
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,946.00	1,284.86	6,230.87

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	366,266.80	114,116.00	480,382.80
		522,583.80	426,752.00	949,335.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	184,472.08	150,643.46	335,115.54
H.	Special Education in BASE@40%	4,946.00	1,284.86	6,230.87
I.	Subsidized BASE Amount	189,418.08	151,928.32	341,346.41
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,070,739.15
	1. BASE Budget Limit	(V-A1)	816,739.25	
	2. Over-BASE Budget	(V-A2)	253,999.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		424,353.10
	1. Direct State Aid Paid By State	(V-B1)	424,353.10	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,440.27
D.	At Risk Student	(V-D)		3,178.74
E.	Indian Education For All	(V-E)		1,675.52
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,604.68

H.	Special Education Allowable Cost Payment	(V-H)		11,712.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,436.84
	1. Actual Non-Levy Revenue	(V-J1)	2,436.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		338,909.56
	1. State Guaranteed Tax Base Aid	(V-L1)	124,157.32	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	214,752.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		816,739.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		154,726.81
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	154,726.81	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		253,999.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		58.65
T.	BASE Mills - High School	(V-T)		26.91
U.	Over-BASE Mills	(V-U)		39.55
	1. District Property Tax Levy Mills	(V-U1)	39.55	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.11

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

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01 General Fund

Adopted Budget	0001	1,070,739.15

Budget Uses

Expenditure Budget	0002	1,070,739.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	424,353.10
Quality Educator	3111	32,440.27
At Risk Student	3112	3,178.74
Indian Education For All	3113	1,675.52
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,712.54
Data For Achievement	3116	1,604.68
State Guaranteed Tax Base Aid	3120	124,157.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,215.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	221.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	154,726.81
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	214,752.24		
Over-BASE Levy	1110(c)	99,273.09		
District Tax Levy			1110	314,025.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,070,739.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	58,338.49

Budget Uses

Expenditure Budget	0002	58,338.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,384.90
Contingency	0006	3,338.49
Over-Schedule	0011	21,615.10
Fund Balance for Budget	TFS48	7,070.00
Operating Reserve	0961	7,070.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,361.69
State On-Schedule Trans Reimb	3210	18,361.70
District Tax Levy	1110	21,615.10
District Mills	999	8.61
Total Estimated Revenues to Fund Adopted Budget	0004	58,338.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	158,066.93

Budget Uses

Expenditure Budget	0002	158,066.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,066.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,066.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	158,066.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC CE 54 passenger	2016	86,585.19	0.00	17,317.04	0.00
2015 Thomas 30 passenger	2015	48,560.00	9,712.00	9,712.00	0.00
2015 Thomas 60 passenger	2015	92,322.00	18,464.40	18,464.40	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	26,236.38

Budget Uses

Expenditure Budget	0002	26,236.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,236.38
Unreserved Fund Balance Reappropriated	0970	26,236.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,236.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,757.44
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	25,757.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,242.56
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,064.34

Budget Uses

Expenditure Budget	0002	15,064.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,064.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,064.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,064.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	276.90

Budget Uses

Expenditure Budget	0002	276.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	276.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	276.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	969,559.68

Budget Uses

Expenditure Budget	0002	969,559.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	969,559.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	969,559.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	969,559.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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0076 Belfry K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	53,091.96

Budget Uses

Expenditure Budget		0002	53,091.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,791.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,791.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,300.00	
District Tax Levy		1110	36,300.00
District Mills		999	14.46
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			14.46
Total Estimated Revenues to Fund Adopted Budget		0004	53,091.96

Budget Report
FY 2019

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-72020922

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	2,547	N/A	43,509,826

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

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

Certification

District Clerk: Jay Bates

(Signature) (Date)

Chairperson, School Trustees: Peter Morgan

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0368 Belgrade Elem

Submit ID: 0368-72020922

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	16,074,966.40	1,607,496.64	10%	10.00%	3,644.92	11,889,204.69	4,182,116.79	96.13
10 Transportation	1,305,100.00	166,872.67	20%	12.79%	0.00	444,395.63	860,704.37	19.78
11 Bus Depreciation	390,829.82	0.00	N/A	0.00%	151,080.17	850.00	238,899.65	5.49
13 Tuition	14,291.41		N/A		14,291.41	0.00	0.00	0.00
14 Retirement	3,195,455.00	639,091.00	20%	20.00%	531,733.96	2,663,721.04		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	125,300.00	0.00	N/A	0.00%	62,500.00	300.00	62,500.00	1.44
29 Flexibility	705,198.73	0.00	N/A	0.00%	696,825.73	8,373.00	0.00	0.00
61 Building Reserve	1,562,883.05	0.00	N/A	0.00%	943,993.05	18,870.00	612,600.00	14.08
Total of All Funds	23,374,024.41	2,413,460.31			2,404,069.24	15,025,714.36	5,956,820.81	136.92

50 Debt Service Tax Jurisdiction								
1	1,819,285.00	0.00	20-9-438	0.00%	324,853.21	8,163.00	1,486,268.79	34.16

Budget Report
FY 2019

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-72020922

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	2,007
M1	BELGRADE 7-8	540

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

A.	Direct State Aid	(I-A)	6,711,144.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	587,406.66
D.	At Risk Student	(I-D)	57,213.87
E.	Indian Education For All	(I-E)	55,422.72
F.	American Indian Achievement Gap	(I-F)	11,770.00
G.	Data For Achievement	(I-G)	53,079.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	642,118.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	90,970.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,476
B.	BASE Budget Limit	(II-B)	13,119,046.29
C.	Maximum Budget Limit	(II-C)	16,371,462.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,400,110.44
E.	Adopted Budget	(II-E)	15,519,156.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	13,674,855.96
H.	Maximum Budget Limit	(II-H)	17,062,876.43
I.	Highest Budget Without a Vote	(II-I)	16,074,966.40
J.	Highest Budget	(II-J)	17,062,876.43
K.	Highest Voted Amount	(II-K)	987,910.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	16,074,966.40

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

A.	Operating Reserve (961)	(III-A)		1,607,496.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,644.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,644.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,611,141.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		16,074,966.40
1.	BASE Budget Limit	(V-A1)	13,674,855.96	
2.	Over-BASE Budget	(V-A2)	2,400,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,711,144.64
1.	Direct State Aid Paid By State	(V-B1)	6,711,144.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		587,406.66
D.	At Risk Student	(V-D)		57,213.87
E.	Indian Education For All	(V-E)		55,422.72
F.	American Indian Achievement Gap	(V-F)		11,770.00
G.	Data For Achievement	(V-G)		53,079.48
H.	Special Education Allowable Cost Payment	(V-H)		642,118.65
I.	Remaining Fund Balance Available	(V-I)		3,644.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		44,007.77
1.	Actual Non-Levy Revenue	(V-J1)	44,007.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,509,047.25
1.	State Guaranteed Tax Base Aid	(V-L1)	3,727,040.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,782,006.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		13,674,855.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,400,110.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,400,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.97
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.16
1.	District Property Tax Levy Mills	(V-U1)	55.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		96.13

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

Budget Report
FY 2019

16 Gallatin

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Submit ID: 0368-72020922

01 General Fund

Adopted Budget	0001	16,074,966.40

Budget Uses

Expenditure Budget	0002	16,074,966.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,644.92
Direct State Aid	3110	6,711,144.64
Quality Educator	3111	587,406.66
At Risk Student	3112	57,213.87
Indian Education For All	3113	55,422.72
American Indian Achievement Gap	3114	11,770.00
State Spec Ed Allowable Cost Pymt to Districts	3115	642,118.65
Data For Achievement	3116	53,079.48
State Guaranteed Tax Base Aid	3120	3,727,040.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	43,845.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	162.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,782,006.35		
Over-BASE Levy	1110(c)	2,400,110.44		
District Tax Levy			1110	4,182,116.79
Total Estimated Revenues to Fund Adopted Budget			0004	16,074,966.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,305,100.00

Budget Uses

Expenditure Budget	0002	1,305,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	400,849.66
Contingency	0006	40,084.97
Over-Schedule	0011	864,165.37
Fund Balance for Budget	TFS48	166,872.67
Operating Reserve	0961	166,872.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	186.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,275.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	220,467.31
State On-Schedule Trans Reimb	3210	220,467.32
District Tax Levy	1110	860,704.37
District Mills	999	19.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,305,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	390,829.82

Budget Uses

Expenditure Budget	0002	390,829.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,080.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,080.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	850.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	238,899.65
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	390,829.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Activity RE-4	2018	42,000.00	0.00	8,400.00	0.00
2018 IC CE 18-91	2018	75,260.21	0.00	15,052.04	0.00
2018 IC CE 18-92	2018	75,097.67	0.00	15,019.53	0.00
17-89 IC	2017	80,626.58	0.00	16,125.32	0.00
17-90 IC	2017	80,625.58	0.00	16,125.12	0.00
15-88 Ic Corp	2015	51,799.82	0.00	10,359.96	0.00
13-85 Yellow bus - 2108	2013	81,193.85	0.00	16,238.77	0.00
13-86 Yellow bus-2109	2013	81,193.85	0.00	16,238.77	0.00
13-87 Yellow bus-2110	2013	81,193.85	0.00	16,238.77	0.00
11-83 Thomas School Bus	2012	63,087.50	0.00	12,617.50	0.00
13-84 IC Corporation 3000	2012	70,937.97	0.00	14,187.59	0.00
10-80	2009	60,795.00	12,159.00	12,159.00	0.00
10-81	2009	60,795.00	6,607.55	12,159.00	0.00
10-82	2009	60,795.00	0.00	12,159.00	0.00
09-73 2009 83 PASS SCHOOL BUS	2008	58,458.40	11,691.68	11,691.68	11,691.68
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	11,691.68	11,691.68	11,691.68
09-75 2009 83 PASS SCHOOL BUS	2008	58,458.40	11,691.68	11,691.68	11,691.68

09-76 2009 83 PASS SCHOOL BUS	2008	58,458.40	11,691.68	11,691.68	11,691.68
09-77	2008	57,455.89	11,491.18	11,491.18	11,491.18
09-78	2008	57,009.05	11,401.81	11,401.81	3,596.03
07-67 INTERNATIONAL	2007	60,648.40	36,389.04	12,129.68	12,129.68
07-68 INTERATIONAL	2007	60,458.40	36,275.04	12,091.68	12,091.68
08-70	2007	53,080.30	11,716.06	10,616.06	10,616.06
08-71	2007	52,315.20	10,463.04	10,463.04	10,463.04
08-72	2007	52,315.20	10,463.04	10,463.04	10,463.04
BLUE BIRD 07-69	2007	60,658.40	36,395.04	12,131.68	12,131.68
06-65	2005	47,868.80	28,721.28	9,573.76	9,573.76
06-66	2005	52,325.00	21,955.71	10,465.00	10,465.00
RE-2	2005	47,626.64	13,262.58	9,525.33	9,525.33
04-62	2004	44,510.20	35,608.16	8,902.04	8,902.04
04-63	2004	44,510.20	35,608.16	8,902.04	8,902.04
04-64	2004	44,510.20	35,608.16	8,902.04	8,902.04
03-61	2003	41,134.80	48,703.85	8,226.96	8,226.96
RE-1	2003	41,134.80	32,907.84	8,226.96	8,226.96
Bus 01-53	2002	39,176.00	57,846.40	7,835.20	917.60
Bus 01-54	2002	39,176.00	50,011.20	7,835.20	7,835.20
Bus 01-55	2002	39,176.00	50,011.20	7,835.20	7,835.20
Bus 01-56	2002	39,176.00	58,764.00	N/A	NA
02-57	2001	41,316.10	57,842.54	8,263.22	4,131.61
02-58	2001	41,316.10	57,842.54	8,263.22	4,131.61
02-59	2001	41,419.70	57,967.58	8,283.94	4,161.97
02-60	2001	41,316.10	52,962.89	8,263.22	8,263.22
00 Bus - 3765 00-50	2000	39,347.34	59,021.01	N/A	NA
Bus 00 - 3764 00-51	2000	39,347.34	59,021.01	N/A	NA
Bus 00 - 3896 00-49	2000	39,447.34	59,171.01	N/A	NA
Bus 00 3766 00-52	2000	39,347.34	59,021.01	N/A	NA
Bus K99 99-48	1999	37,848.58	56,772.87	N/A	NA
Bus G98 48-43	1998	36,065.34	54,098.01	N/A	NA
Bus E97 97-41	1997	39,903.94	59,855.91	N/A	NA
Bus F97 97-42	1997	39,903.94	59,855.91	N/A	NA
Bus D96 96-40	1996	40,020.00	60,030.00	N/A	NA
93-31 BUS P	1993	33,492.74	50,239.11	N/A	NA
Total					239,749.65

Budget Report
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13 Tuition Fund

Adopted Budget	0001	14,291.41

Budget Uses

Expenditure Budget	0002	14,291.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,291.41
Unreserved Fund Balance Reappropriated	0970	14,291.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,291.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

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Submit ID: 0368-72020922

14 Retirement Fund

Adopted Budget	0001	3,195,455.00

Budget Uses

Expenditure Budget	0002	3,195,455.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,170,824.96
Operating Reserve	0961	639,091.00
Unreserved Fund Balance Reappropriated	0970	531,733.96

Estimated Funding Sources

Interest Earnings	1510	12,900.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,650,821.04
Total Estimated Revenues to Fund Adopted Budget	0004	3,195,455.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	125,300.00

Budget Uses

Expenditure Budget	0002	125,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,500.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,500.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,500.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	125,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	705,198.73

Budget Uses

Expenditure Budget	0002	705,198.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	696,825.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	696,825.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,373.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705,198.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

1

Taxable Value		43,509,826.00
Adopted Budget	0001	1,819,285.00

Budget Uses

Expenditure Budget	0002	1,819,285.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,280,500.86
Fund Balance In Sinking Fund	0960	955,647.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,853.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,163.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,486,268.79
Jurisdiction Mills	999	34.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,819,285.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	1,233,068.30	136,235.00	0.00	500.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	6,715,000.00	455,000.00	234,475.00	350.00
Elementary Refunding Bond	03/19/2014	06/30/2019	1,580,000.00	0.00	330,000.00	6,600.00	350.00
Elementary Refunding Bond	03/19/2014	06/30/2025	3,645,000.00	2,310,000.00	345,000.00	70,275.00	350.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	3,030,000.00	135,000.00	104,800.00	350.00
Total Bond Requirements							1,819,285.00

Total Debt Service Requirements	0002	1,819,285.00

Budget Report
FY 2019

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0368 Belgrade Elem

Submit ID: 0368-72020922

61 Building Reserve Fund

Adopted Budget		0001	1,562,883.05

Budget Uses

Expenditure Budget		0002	1,562,883.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	943,993.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	943,993.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	6,290.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	350,000.00	
Building Reserve Permissive Levy	1110(b)	262,600.00	
District Tax Levy		1110	612,600.00
District Mills		999	14.08
Building Reserves Voted Mills			8.04
Building Reserves Permissive Mills			6.04
Total Estimated Revenues to Fund Adopted Budget		0004	1,562,883.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
03/01/2011	3,500,000.00	10	2,450,000.00	350,000.00	350,000.00
Total					350,000.00

Budget Report
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16 Gallatin

0369 Belgrade H S

Submit ID: 0369-88249240

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	924	44,662,990

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

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

Certification

District Clerk: Jay Bates

(Signature) (Date)

Chairperson, School Trustees: Peter Morgan

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-88249240

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,256,818.62	685,156.59	10%	9.44%	0.00	4,946,772.68	2,310,045.94	51.72
10 Transportation	552,400.00	95,774.98	20%	17.34%	0.00	105,381.10	447,018.90	10.01
11 Bus Depreciation	360,127.07	0.00	N/A	0.00%	119,779.83	2,000.00	238,347.24	5.34
13 Tuition	10,000.00		N/A		7,798.89	0.00	2,201.11	0.05
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	355,531.82	894,468.18		
17 Adult Education	40,000.00	14,000.00	35%	35.00%	4,494.52	190.00	35,315.48	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	259,782.13	0.00	N/A	0.00%	194,982.13	2,300.00	62,500.00	1.40
29 Flexibility	358,121.08	0.00	N/A	0.00%	353,871.08	4,250.00	0.00	0.00
61 Building Reserve	597,940.23	0.00	N/A	0.00%	340,955.23	11,355.00	253,200.00	5.67
Total of All Funds	10,685,189.13	1,044,931.57			1,377,413.50	5,966,716.96	3,348,628.67	74.98

50 Debt Service **Tax Jurisdiction**								
2	2,041,618.44	0.00	20-9-438	0.00%	0.00	3,475.00	2,038,143.44	45.63

Budget Report
FY 2019

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0369 Belgrade H S

Submit ID: 0369-88249240

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 924

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

A.	Direct State Aid	(I-A)	3,000,529.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	219,546.97
D.	At Risk Student	(I-D)	21,093.23
E.	Indian Education For All	(I-E)	20,106.24
F.	American Indian Achievement Gap	(I-F)	4,708.00
G.	Data For Achievement	(I-G)	19,256.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	185,601.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	66,946.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	882
B.	BASE Budget Limit	(II-B)	5,567,475.94
C.	Maximum Budget Limit	(II-C)	6,935,749.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,342,190.26
E.	Adopted Budget	(II-E)	6,909,666.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,914,628.36
H.	Maximum Budget Limit	(II-H)	7,368,508.26
I.	Highest Budget Without a Vote	(II-I)	7,256,818.62
J.	Highest Budget	(II-J)	7,368,508.26
K.	Highest Voted Amount	(II-K)	111,689.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,256,818.62

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

A.	Operating Reserve (961)	(III-A)		685,156.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		685,156.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,256,818.62
1.	BASE Budget Limit	(V-A1)	5,914,628.36	
2.	Over-BASE Budget	(V-A2)	1,342,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,000,529.52
1.	Direct State Aid Paid By State	(V-B1)	3,000,529.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		219,546.97
D.	At Risk Student	(V-D)		21,093.23
E.	Indian Education For All	(V-E)		20,106.24
F.	American Indian Achievement Gap	(V-F)		4,708.00
G.	Data For Achievement	(V-G)		19,256.16
H.	Special Education Allowable Cost Payment	(V-H)		185,601.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,210.91
1.	Actual Non-Levy Revenue	(V-J1)	25,210.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,418,575.50
1.	State Guaranteed Tax Base Aid	(V-L1)	1,450,719.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	967,855.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,914,628.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,342,190.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,342,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.67
U.	Over-BASE Mills	(V-U)		30.05
1.	District Property Tax Levy Mills	(V-U1)	30.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.72

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

Budget Report
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01 General Fund

Adopted Budget	0001	7,256,818.62

Budget Uses

Expenditure Budget	0002	7,256,818.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,000,529.52
Quality Educator	3111	219,546.97
At Risk Student	3112	21,093.23
Indian Education For All	3113	20,106.24
American Indian Achievement Gap	3114	4,708.00
State Spec Ed Allowable Cost Pymt to Districts	3115	185,601.83
Data For Achievement	3116	19,256.16
State Guaranteed Tax Base Aid	3120	1,450,719.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,690.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	1,520.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	967,855.68		
Over-BASE Levy	1110(c)	1,342,190.26		
District Tax Levy			1110	2,310,045.94
Total Estimated Revenues to Fund Adopted Budget			0004	7,256,818.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	552,400.00

Budget Uses

Expenditure Budget	0002	552,400.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	94,447.36
Contingency	0006	9,444.74
Over-Schedule	0011	448,507.90
Fund Balance for Budget	TFS48	95,774.98
Operating Reserve	0961	95,774.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	74.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,415.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	51,946.05
State On-Schedule Trans Reimb	3210	51,946.05
District Tax Levy	1110	447,018.90
District Mills	999	10.01
Total Estimated Revenues to Fund Adopted Budget	0004	552,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	360,127.07

Budget Uses

Expenditure Budget	0002	360,127.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,779.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,779.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	238,347.24
District Mills	999	5.34
Total Estimated Revenues to Fund Adopted Budget	0004	360,127.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Activity RE-4	2018	126,000.00	0.00	25,200.00	19,799.72
2018 IC CE 18-91	2018	25,086.74	0.00	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	0.00	5,006.51	5,006.51
17-19 IC	2017	26,875.53	0.00	5,375.11	5,375.11
17-89 IC	2017	26,875.53	0.00	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	0.00	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	6,959.47	6,959.47	6,959.47
13-86 Yellow bus - 2109	2013	34,797.37	5,402.65	6,959.47	6,959.47
13-87 Yellow bus - 2110	2013	34,797.37	0.00	6,959.47	6,959.47
13-84 IC Corporation 3000	2012	30,401.99	6,080.40	6,080.40	6,080.40
RE-3 Integrated	2011	152,098.59	30,419.72	30,419.72	30,419.72
11-83 Thomas School Bus	2010	27,037.50	5,407.50	5,407.50	5,407.50
10-80	2009	26,055.00	5,211.00	5,211.00	5,211.00
10-81	2009	26,055.00	5,211.00	5,211.00	5,211.00
10-82	2009	26,055.00	5,211.00	5,211.00	5,211.00
09-73 2009 83 PASS SCHOOL BUS	2008	25,053.60	5,010.72	5,010.72	5,010.72
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	5,010.72	5,010.72	5,010.72

09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	5,010.72	5,010.72	5,010.72
09-76 2009 83 PASS SCHOOL BUS	2008	25,053.60	5,010.72	5,010.72	5,010.72
09-77	2008	24,623.95	4,924.79	4,924.79	4,924.79
09-78	2008	24,432.45	4,886.49	4,886.49	4,886.49
07-67 INTERNATIONAL	2007	20,883.00	11,569.57	4,176.60	4,176.60
07-68 INTERATIONAL	2007	20,883.37	12,530.01	4,176.67	4,176.67
07-69 BLUEBIRD	2007	20,883.37	12,530.01	4,176.67	4,176.67
08-70	2007	22,748.70	4,549.74	4,549.74	4,549.74
08-71	2007	22,420.80	4,484.16	4,484.16	4,484.16
08-72	2007	22,420.80	4,484.16	4,484.16	4,484.16
06-65	2005	20,515.20	4,994.66	4,103.04	4,103.04
06-66	2005	22,425.00	4,485.00	4,485.00	4,485.00
RE-2	2005	20,411.42	4,082.28	4,082.28	4,082.28
04-62	2004	19,075.80	11,630.85	3,815.16	3,815.16
04-63	2004	19,075.80	7,630.32	3,815.16	3,815.16
04-64	2004	19,075.80	7,630.32	3,815.16	3,815.16
03-61	2003	17,629.20	13,749.80	3,525.84	3,525.84
RE-1	2003	17,629.20	10,577.52	3,525.84	3,525.84
Bus 01-53	2002	19,588.00	20,535.02	3,917.60	3,917.60
Bus 01-54	2002	19,588.00	23,505.60	3,917.60	3,917.60
Bus 01-55	2002	19,588.00	23,505.60	3,917.60	3,917.60
Bus 01-56	2002	19,588.00	19,588.00	3,917.60	3,917.60
02-57	2001	17,706.90	21,248.28	3,541.38	3,541.38
02-58	2001	17,706.90	21,248.28	3,541.38	3,541.37
02-59	2001	17,751.30	18,536.83	3,550.26	3,550.26
02-60	2001	17,706.90	21,248.28	3,541.38	3,541.38
Bus 3764 00-51	2000	19,673.66	29,510.49	N/A	NA
Bus 3765 0-50	2000	19,673.66	29,510.49	N/A	NA
Bus 3766 00-52	2000	19,673.66	29,510.49	N/A	NA
Bus 3896 00-49	2000	19,723.66	29,585.49	N/A	NA
Bus K99 99-48	1999	18,895.92	28,343.88	N/A	NA
Bus G98 48-43	1998	17,828.58	26,742.87	N/A	NA
Bus E97-41	1997	19,922.05	29,883.08	N/A	NA
Bus F97-42	1997	19,922.05	29,883.08	N/A	NA
Bus D96 96-40	1996	19,980.00	29,970.00	N/A	NA
93-31 BUS P	1993	16,721.26	25,081.89	N/A	NA
Total					240,347.24

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13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,798.89
Unreserved Fund Balance Reappropriated	0970	7,798.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,201.11
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	605,531.82
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	355,531.82

Estimated Funding Sources

Interest Earnings	1510	4,270.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	890,198.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,494.52
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	4,494.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	190.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,315.48
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	259,782.13

Budget Uses

Expenditure Budget	0002	259,782.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,982.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,982.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,300.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,500.00
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	259,782.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	358,121.08

Budget Uses

Expenditure Budget	0002	358,121.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	353,871.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	353,871.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,250.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	358,121.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2

Taxable Value		44,662,990.00
Adopted Budget	0001	2,041,618.44

Budget Uses

Expenditure Budget	0002	2,041,618.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-69,354.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,475.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,038,143.44
Jurisdiction Mills	999	45.63
Total Estimated Revenues to Fund Adopted Budget	0004	2,041,618.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	03/19/2014	06/30/2025	2,075,000.00	1,310,000.00	195,000.00	41,275.00	350.00
High School Bond	08/30/2016	06/01/2036	23,350,000.00	20,620,000.00	865,000.00	814,025.00	350.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	1,595,000.00	55,000.00	70,268.44	350.00
Total Bond Requirements							2,041,618.44
Total Debt Service Requirements						0002	2,041,618.44

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61 Building Reserve Fund

Adopted Budget		0001	597,940.23

Budget Uses

Expenditure Budget		0002	597,940.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	340,955.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	340,955.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,785.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
Building Reserve Permissive Levy	1110(b)	103,200.00	
District Tax Levy		1110	253,200.00
District Mills		999	5.67
Building Reserves Voted Mills			3.36
Building Reserves Permissive Mills			2.31
Total Estimated Revenues to Fund Adopted Budget		0004	597,940.23

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
03/01/2011	1,500,000.00	10	1,050,000.00	150,000.00	150,000.00
Total					150,000.00

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Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 253	N/A	9,273,874

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

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

Certification

District Clerk: Nona Coughlan

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,778,913.15	167,423.85	10%	9.41%	0.00	1,082,602.98	696,310.17	75.08
10 Transportation	225,000.00	45,000.00	20%	20.00%	29,660.92	50,349.20	144,989.88	15.63
11 Bus Depreciation	123,869.99	0.00	N/A	0.00%	107,869.99	0.00	16,000.00	1.73
13 Tuition	5,033.00		N/A		5,033.58	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	87,060.68	187,939.32		
17 Adult Education	15,014.00	0.00	35%	0.00%	15,014.19	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,396.09	0.00	N/A	0.00%	36,396.09	0.00	30,000.00	3.23
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	62,702.76	0.00	N/A	0.00%	22,302.76	0.00	40,400.00	4.36
Total of All Funds	2,551,928.99	267,423.85			303,338.21	1,320,891.50	927,700.05	100.03

50 Debt Service								
Tax Jurisdiction								
0112	203,337.50	0.00	20-9-438	0.00%	0.00	0.00	203,337.50	21.93

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	208 *
M1	BELT 7-8	45 *

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

A.	Direct State Aid	(I-A)	729,423.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,788.05
D.	At Risk Student	(I-D)	5,820.53
E.	Indian Education For All	(I-E)	5,505.28
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	5,272.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	37,642.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,547.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,537.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	254
B.	BASE Budget Limit	(II-B)	1,425,446.97
C.	Maximum Budget Limit	(II-C)	1,764,708.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	1,755,728.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,448,631.20
H.	Maximum Budget Limit	(II-H)	1,800,090.28
I.	Highest Budget Without a Vote	(II-I)	1,778,913.15
J.	Highest Budget	(II-J)	1,800,090.28
K.	Highest Voted Amount	(II-K)	21,177.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,778,913.15

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

A.	Operating Reserve (961)	(III-A)		167,423.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,423.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,778,913.15
1.	BASE Budget Limit	(V-A1)	1,448,631.20	
2.	Over-BASE Budget	(V-A2)	330,281.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		729,423.72
1.	Direct State Aid Paid By State	(V-B1)	729,423.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,788.05
D.	At Risk Student	(V-D)		5,820.53
E.	Indian Education For All	(V-E)		5,505.28
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		5,272.52
H.	Special Education Allowable Cost Payment	(V-H)		37,642.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,534.99
1.	Actual Non-Levy Revenue	(V-J1)	11,534.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		584,573.61
1.	State Guaranteed Tax Base Aid	(V-L1)	218,545.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	366,028.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,448,631.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,281.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.61
1.	District Property Tax Levy Mills	(V-U1)	35.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.08

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

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01 General Fund

Adopted Budget	0001	1,778,913.15

Budget Uses

Expenditure Budget	0002	1,778,913.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	729,423.72
Quality Educator	3111	67,788.05
At Risk Student	3112	5,820.53
Indian Education For All	3113	5,505.28
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	37,642.50
Data For Achievement	3116	5,272.52
State Guaranteed Tax Base Aid	3120	218,545.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,534.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	366,028.22		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	696,310.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,778,913.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,772.00
Contingency	0006	4,577.20
Over-Schedule	0011	174,650.80
Fund Balance for Budget	TFS48	74,660.92
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	29,660.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,174.60
State On-Schedule Trans Reimb	3210	25,174.60
District Tax Levy	1110	144,989.88
District Mills	999	15.63
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	123,869.99

Budget Uses

Expenditure Budget	0002	123,869.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,869.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,869.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,000.00
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	123,869.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	22,300.00	8,650.00	4,000.00
BLUEBIRD	2011	40,500.00	37,400.00	8,100.00	4,000.00
2010 Bluebird 53C	2010	76,250.00	81,250.00	15,250.00	5,000.00
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
FREIGHTLINER	2006	34,203.50	32,362.80	6,840.70	3,000.00
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					16,000.00

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13 Tuition Fund

Adopted Budget	0001	5,033.00

Budget Uses

Expenditure Budget	0002	5,033.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.58
Unreserved Fund Balance Reappropriated	0970	5,033.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,033.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.58

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14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,060.68
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	87,060.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	187,939.32
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	15,014.00

Budget Uses

Expenditure Budget	0002	15,014.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,014.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,014.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,014.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.19

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	66,396.09

Budget Uses

Expenditure Budget	0002	66,396.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,396.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,396.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	3.23
Total Estimated Revenues to Fund Adopted Budget	0004	66,396.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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50 Debt Service Fund

0112

Taxable Value		9,273,874.00
Adopted Budget	0001	203,337.50

Budget Uses

Expenditure Budget	0002	199,337.50
Add To Fund Balance	0003	4,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,031.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	203,337.50
Jurisdiction Mills	999	21.93
Total Estimated Revenues to Fund Adopted Budget	0004	203,337.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	2,570,000.00	110,000.00	88,937.50	400.00
Total Bond Requirements							199,337.50
Total Debt Service Requirements						0002	199,337.50

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61 Building Reserve Fund

Adopted Budget		0001	62,702.76

Budget Uses

Expenditure Budget		0002	62,702.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,302.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,302.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,400.00	
District Tax Levy		1110	40,400.00
District Mills		999	4.36
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.36
Total Estimated Revenues to Fund Adopted Budget		0004	62,702.76

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Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	85	6,577,118

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

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

Certification

District Clerk: Nona Coughlan

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,003,276.21	87,530.66	10%	8.72%	0.00	657,829.21	345,447.00	52.53
10 Transportation	225,000.00	45,000.00	20%	20.00%	15,509.29	50,349.20	159,141.51	24.20
11 Bus Depreciation	134,172.43	0.00	N/A	0.00%	118,672.42	0.00	15,500.01	2.36
13 Tuition	23,000.00		N/A		23,271.14	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	116,593.35	158,406.65		
17 Adult Education	17,208.00	0.00	35%	0.00%	17,208.29	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,840.40	0.00	N/A	0.00%	8,840.40	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	49,480.89	0.00	N/A	0.00%	25,480.89	0.00	24,000.00	3.65
Total of All Funds	1,735,977.93	187,530.66			325,575.78	866,585.06	544,088.52	82.74

50 Debt Service Tax Jurisdiction								
0113	138,675.00	0.00	20-9-438	0.00%	0.00	0.00	138,675.00	21.08

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 85 *

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

A.	Direct State Aid	(I-A)	410,082.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,029.23
D.	At Risk Student	(I-D)	2,983.81
E.	Indian Education For All	(I-E)	1,849.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,771.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,462.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,914.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,773.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	806,320.84
C.	Maximum Budget Limit	(II-C)	1,005,004.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	209,072.69
E.	Adopted Budget	(II-E)	1,015,393.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	789,576.56
H.	Maximum Budget Limit	(II-H)	982,885.28
I.	Highest Budget Without a Vote	(II-I)	1,003,276.21
J.	Highest Budget	(II-J)	1,019,466.45
K.	Highest Voted Amount	(II-K)	16,190.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,003,276.21

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

A.	Operating Reserve (961)	(III-A)		87,530.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,530.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,003,276.21
1.	BASE Budget Limit	(V-A1)	789,576.56	
2.	Over-BASE Budget	(V-A2)	213,699.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		410,082.72
1.	Direct State Aid Paid By State	(V-B1)	410,082.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,029.23
D.	At Risk Student	(V-D)		2,983.81
E.	Indian Education For All	(V-E)		1,849.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,771.40
H.	Special Education Allowable Cost Payment	(V-H)		12,462.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,798.82
1.	Actual Non-Levy Revenue	(V-J1)	2,798.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		327,598.27
1.	State Guaranteed Tax Base Aid	(V-L1)	195,850.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,747.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		789,576.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,699.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,699.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.04
U.	Over-BASE Mills	(V-U)		32.49
	1. District Property Tax Levy Mills	(V-U1)	32.49	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.53

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

01 General Fund

Adopted Budget	0001	1,003,276.21

Budget Uses

Expenditure Budget	0002	1,003,276.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	410,082.72
Quality Educator	3111	30,029.23
At Risk Student	3112	2,983.81
Indian Education For All	3113	1,849.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,462.71
Data For Achievement	3116	1,771.40
State Guaranteed Tax Base Aid	3120	195,850.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,798.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,747.35		
Over-BASE Levy	1110(c)	213,699.65		
District Tax Levy			1110	345,447.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,003,276.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,772.00
Contingency	0006	4,577.20
Over-Schedule	0011	174,650.80
Fund Balance for Budget	TFS48	60,509.29
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	15,509.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,174.60
State On-Schedule Trans Reimb	3210	25,174.60
District Tax Levy	1110	159,141.51
District Mills	999	24.20
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	134,172.43

Budget Uses

Expenditure Budget	0002	134,172.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,672.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,672.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,500.01
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	134,172.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	22,300.00	8,650.00	4,000.00
BLUEBIRD	2011	40,500.00	53,600.00	8,100.00	3,500.00
2010 Bluebird 53C	2010	76,250.00	81,200.00	15,250.00	5,000.00
2008 Freightliner 47 pass	2008	38,637.31	57,955.96	7,727.46	0.01
Freightliner	2006	34,203.50	32,362.80	6,840.70	3,000.00
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					15,500.01

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13 Tuition Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,271.14
Unreserved Fund Balance Reappropriated	0970	23,271.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	271.14

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14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,593.35
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	116,593.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,406.65
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	17,208.00

Budget Uses

Expenditure Budget	0002	17,208.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,208.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,208.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,208.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.29

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	8,840.40

Budget Uses

Expenditure Budget	0002	8,840.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,840.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,840.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,840.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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50 Debt Service Fund
0113

Taxable Value		6,577,118.00
Adopted Budget	0001	138,675.00

Budget Uses

Expenditure Budget	0002	134,675.00
Add To Fund Balance	0003	4,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,205.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,675.00
Jurisdiction Mills	999	21.08
Total Estimated Revenues to Fund Adopted Budget	0004	138,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,710,000.00	75,000.00	59,275.00	400.00
Total Bond Requirements							134,675.00
Total Debt Service Requirements						0002	134,675.00

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61 Building Reserve Fund

Adopted Budget		0001	49,480.89

Budget Uses

Expenditure Budget		0002	49,480.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,480.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,480.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	3.65
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.65
Total Estimated Revenues to Fund Adopted Budget		0004	49,480.89

Budget Report
FY 2019

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-69744716

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	1,201,066

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

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

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

Submit ID: 0171-69744716

0171 Benton Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	126,172.26	12,905.60	10%	10.23%	7,617.66	55,910.56	62,644.04	52.16
10 Transportation	3,672.90	734.58	20%	20.00%	1,367.01	2,305.89	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	8,163.52	6,836.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	378.23	0.00	N/A	0.00%	378.23	0.00	0.00	0.00
29 Flexibility	1,234.19	0.00	N/A	0.00%	1,234.19	0.00	0.00	0.00
61 Building Reserve	10,578.12	0.00	N/A	0.00%	10,578.12	0.00	0.00	0.00
Total of All Funds	157,035.70	16,640.18			29,338.73	65,052.93	62,644.04	52.16

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

Budget Report
FY 2019

08 Chouteau

Submit ID: 0171-69744716

0171 Benton Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 11 *

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

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,505.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	501.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	95,252.95
C.	Maximum Budget Limit	(II-C)	118,292.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,925.05
E.	Adopted Budget	(II-E)	125,178.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,739.94
H.	Maximum Budget Limit	(II-H)	120,122.00
I.	Highest Budget Without a Vote	(II-I)	126,172.26
J.	Highest Budget	(II-J)	126,172.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	126,172.26

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

A.	Operating Reserve (961)	(III-A)		12,617.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		288.37
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	288.37	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,617.66
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,617.66	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,523.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		126,172.26
	1. BASE Budget Limit	(V-A1)	96,739.94	
	2. Over-BASE Budget	(V-A2)	29,432.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
	1. Direct State Aid Paid By State	(V-B1)	50,688.46	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		1,505.70
I.	Remaining Fund Balance Available	(V-I)		7,617.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		2.80
	1. Actual Non-Levy Revenue	(V-J1)	2.80	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		33,211.72
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,211.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		96,739.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,432.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,432.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.51
1.	District Property Tax Levy Mills	(V-U1)	24.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.16

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

Budget Report
FY 2019
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-69744716

01 General Fund

Adopted Budget	0001	126,172.26

Budget Uses

Expenditure Budget	0002	126,172.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,617.66
Direct State Aid	3110	50,688.46
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,505.70
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,211.72		
Over-BASE Levy	1110(c)	29,432.32		
District Tax Levy			1110	62,644.04
Total Estimated Revenues to Fund Adopted Budget			0004	126,172.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-69744716

10 Transportation Fund

Adopted Budget	0001	3,672.90

Budget Uses

Expenditure Budget	0002	3,672.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,339.00
Contingency	0006	333.90
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,101.59
Operating Reserve	0961	734.58
Unreserved Fund Balance Reappropriated	0970	1,367.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	469.44
State On-Schedule Trans Reimb	3210	1,836.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,672.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-69744716

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,163.52
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	8,163.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,836.48
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	378.23

Budget Uses

Expenditure Budget	0002	378.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	378.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	378.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	378.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-69744716

29 Flexibility Fund

Adopted Budget	0001	1,234.19

Budget Uses

Expenditure Budget	0002	1,234.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,234.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,234.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,234.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-69744716

61 Building Reserve Fund

Adopted Budget		0001	10,578.12
Budget Uses			
Expenditure Budget		0002	10,578.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,578.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,578.12
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,578.12

Budget Report
FY 2019

38 Powder River

0692 Biddle Elem

Submit ID: 0692-99048224

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	2,124,968

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

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

Certification

District Clerk: Lori Dinstel

(Signature) (Date)

Chairperson, School Trustees: Mary Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

38 Powder River

0692 Biddle Elem

Submit ID: 0692-99048224

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	83,227.74	10,000.00	10%	12.02%	1,673.48	45,083.78	36,470.48	17.16
10 Transportation	3,025.00	605.00	20%	20.00%	5,140.94	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,700.00	1,131.42	20%	14.69%	0.00	7,700.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,400.62	0.00	N/A	0.00%	2,400.62	0.00	0.00	0.00
29 Flexibility	7,446.06	0.00	N/A	0.00%	7,446.06	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	103,799.42	11,736.42			16,661.10	52,783.78	36,470.48	17.16

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

Budget Report
FY 2019

38 Powder River

0692 Biddle Elem

Submit ID: 0692-99048224

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 7 *

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

A.	Direct State Aid	(I-A)	40,726.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	152.32
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	145.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	752.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	67,354.58
C.	Maximum Budget Limit	(II-C)	83,407.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	72,995.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	77,587.01
H.	Maximum Budget Limit	(II-H)	96,160.70
I.	Highest Budget Without a Vote	(II-I)	83,227.74
J.	Highest Budget	(II-J)	96,160.70
K.	Highest Voted Amount	(II-K)	12,932.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	83,227.74

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,673.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,673.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,673.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		83,227.74
1.	BASE Budget Limit	(V-A1)	77,587.01	
2.	Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,726.97
1.	Direct State Aid Paid By State	(V-B1)	40,726.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		152.32
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		145.88
H.	Special Education Allowable Cost Payment	(V-H)		752.85
I.	Remaining Fund Balance Available	(V-I)		1,673.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		60.76
1.	Actual Non-Levy Revenue	(V-J1)	60.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,829.75
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,829.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		77,587.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.65
1.	District Property Tax Levy Mills	(V-U1)	2.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.16

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

01 General Fund

Adopted Budget	0001	83,227.74

Budget Uses

Expenditure Budget	0002	83,227.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,673.48
Direct State Aid	3110	40,726.97
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	152.32
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	752.85
Data For Achievement	3116	145.88
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,829.75		
Over-BASE Levy	1110(c)	5,640.73		
District Tax Levy			1110	36,470.48
Total Estimated Revenues to Fund Adopted Budget			0004	83,227.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

38 Powder River

0692 Biddle Elem

Submit ID: 0692-99048224

10 Transportation Fund

Adopted Budget	0001	3,025.00

Budget Uses

Expenditure Budget	0002	2,595.69
Add To Fund Balance	0003	429.31

Transportation Schedule Data

On-Schedule	0005	2,720.94
Contingency	0006	0.00
Over-Schedule	0011	304.06
Fund Balance for Budget	TFS48	5,745.94
Operating Reserve	0961	605.00
Unreserved Fund Balance Reappropriated	0970	5,140.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,025.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,115.94

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
38 Powder River

0692 Biddle Elem

Submit ID: 0692-99048224

14 Retirement Fund

Adopted Budget	0001	7,700.00

Budget Uses

Expenditure Budget	0002	7,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,131.42
Operating Reserve	0961	1,131.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,700.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,400.62

Budget Uses

Expenditure Budget	0002	2,400.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,400.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,400.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,400.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,446.06

Budget Uses

Expenditure Budget	0002	7,446.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,446.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,446.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,446.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-85403899

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 597	N/A	28,761,353

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	451	N/A	17,965,374
Non-located - 24 Lake	146	N/A	10,795,979

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0330 Bigfork Elem

Submit ID: 0330-85403899

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,857,210.75	317,627.41	10%	8.23%	0.00	2,180,164.41	1,677,046.34	58.30
10 Transportation	416,778.00	83,355.60	20%	20.00%	24,798.07	68,314.97	323,664.96	11.25
11 Bus Depreciation	126,570.92	0.00	N/A	0.00%	61,912.44	0.00	64,658.48	2.25
13 Tuition	142,423.06		N/A		0.00	0.00	142,423.06	4.95
14 Retirement	522,642.00	104,528.40	20%	20.00%	41,513.18	481,128.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	167,535.64	0.00	N/A	0.00%	17,535.64	0.00	150,000.00	5.22
29 Flexibility	28,159.77	0.00	N/A	0.00%	28,159.77	0.00	0.00	0.00
61 Building Reserve	100,636.32	0.00	N/A	0.00%	25,336.32	0.00	75,300.00	2.62
Total of All Funds	5,361,956.46	505,511.41			199,255.42	2,729,608.20	2,433,092.84	84.59

50 Debt Service **Tax Jurisdiction**								
0330	472,710.00	0.00	20-9-438	0.00%	362.26	0.00	472,347.74	16.42

Budget Report
FY 2019

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-85403899

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	450 *
M1	BIGFORK 7-8	147 *

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

A.	Direct State Aid	(I-A)	1,657,671.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	143,104.50
D.	At Risk Student	(I-D)	22,076.18
E.	Indian Education For All	(I-E)	12,990.72
F.	American Indian Achievement Gap	(I-F)	2,996.00
G.	Data For Achievement	(I-G)	12,441.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	119,050.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,025.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	603
B.	BASE Budget Limit	(II-B)	3,310,895.93
C.	Maximum Budget Limit	(II-C)	4,096,115.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	530,181.72
E.	Adopted Budget	(II-E)	3,841,077.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	82%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,327,029.03
H.	Maximum Budget Limit	(II-H)	4,118,717.62
I.	Highest Budget Without a Vote	(II-I)	3,857,210.75
J.	Highest Budget	(II-J)	4,118,717.62
K.	Highest Voted Amount	(II-K)	261,506.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,857,210.75

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

A.	Operating Reserve (961)	(III-A)		317,627.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		317,627.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,857,210.75
1.	BASE Budget Limit	(V-A1)	3,327,029.03	
2.	Over-BASE Budget	(V-A2)	530,181.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,657,671.12
1.	Direct State Aid Paid By State	(V-B1)	1,657,671.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		143,104.50
D.	At Risk Student	(V-D)		22,076.18
E.	Indian Education For All	(V-E)		12,990.72
F.	American Indian Achievement Gap	(V-F)		2,996.00
G.	Data For Achievement	(V-G)		12,441.48
H.	Special Education Allowable Cost Payment	(V-H)		119,050.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,486.98
1.	Actual Non-Levy Revenue	(V-J1)	9,486.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,347,211.37
1.	State Guaranteed Tax Base Aid	(V-L1)	200,346.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,146,864.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,327,029.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		530,181.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		530,181.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.43
1.	District Property Tax Levy Mills	(V-U1)	18.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.30

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

Budget Report
FY 2019

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-85403899

01 General Fund

Adopted Budget	0001	3,857,210.75

Budget Uses

Expenditure Budget	0002	3,857,210.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,657,671.12
Quality Educator	3111	143,104.50
At Risk Student	3112	22,076.18
Indian Education For All	3113	12,990.72
American Indian Achievement Gap	3114	2,996.00
State Spec Ed Allowable Cost Pymt to Districts	3115	119,050.68
Data For Achievement	3116	12,441.48
State Guaranteed Tax Base Aid	3120	200,346.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,053.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,433.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,146,864.62		
Over-BASE Levy	1110(c)	530,181.72		
District Tax Levy			1110	1,677,046.34
Total Estimated Revenues to Fund Adopted Budget			0004	3,857,210.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	416,778.00

Budget Uses

Expenditure Budget	0002	416,778.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,104.52
Contingency	0006	6,210.45
Over-Schedule	0011	348,463.03
Fund Balance for Budget	TFS48	108,153.67
Operating Reserve	0961	83,355.60
Unreserved Fund Balance Reappropriated	0970	24,798.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	34,157.48
State On-Schedule Trans Reimb	3210	34,157.49
District Tax Levy	1110	323,664.96
District Mills	999	11.25
Total Estimated Revenues to Fund Adopted Budget	0004	416,778.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	126,570.92

Budget Uses

Expenditure Budget	0002	126,570.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,912.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,912.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	64,658.48
District Mills	999	2.25
Total Estimated Revenues to Fund Adopted Budget	0004	126,570.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2018	49,711.00	0.00	9,942.20	0.00
2019 Thomas	2018	66,460.00	0.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	0.00	12,540.00	1,615.88
2015 Bluebird	2014	44,350.00	8,870.00	8,870.00	8,870.00
2013 Bluebird	2013	102,500.00	13,865.66	20,500.00	20,500.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	0.00	3,857.60	3,857.60
2010 Bluebird	2010	49,400.00	39,520.00	9,880.00	9,880.00
2007 Bluebird #2	2007	40,675.00	32,540.00	8,135.00	8,135.00
2004 Bluebird	2005	31,500.00	31,500.00	6,300.00	6,300.00
1995 Bluebird	1995	27,500.00	27,500.00	5,500.00	5,500.00
Total					64,658.48

13 Tuition Fund

Adopted Budget	0001	142,423.06

Budget Uses

Expenditure Budget	0002	142,423.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,423.06
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	142,423.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	522,642.00

Budget Uses

Expenditure Budget	0002	522,642.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,041.58
Operating Reserve	0961	104,528.40
Unreserved Fund Balance Reappropriated	0970	41,513.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	481,128.82
Total Estimated Revenues to Fund Adopted Budget	0004	522,642.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	167,535.64

Budget Uses

Expenditure Budget	0002	167,535.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,535.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,535.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	5.22
Total Estimated Revenues to Fund Adopted Budget	0004	167,535.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,159.77

Budget Uses

Expenditure Budget	0002	28,159.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,159.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,159.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,159.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0330 Bigfork Elem

Submit ID: 0330-85403899

50 Debt Service Fund

0330

Taxable Value		28,761,353.00
Adopted Budget	0001	472,710.00

Budget Uses

Expenditure Budget	0002	472,710.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	362.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	362.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	472,347.74
Jurisdiction Mills	999	16.42
Total Estimated Revenues to Fund Adopted Budget	0004	472,710.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	10/20/2015	06/30/2023	3,485,000.00	2,245,000.00	425,000.00	47,460.00	0.00
Total Bond Requirements							472,460.00

SIDs

Issue Type	Amount
Elementary	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	472,710.00

Budget Report
FY 2019
15 Flathead

Submit ID: 0330-85403899

0330 Bigfork Elem

61 Building Reserve Fund

Adopted Budget		0001	100,636.32

Budget Uses

Expenditure Budget		0002	100,636.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,336.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,336.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,300.00	
District Tax Levy		1110	75,300.00
District Mills		999	2.62
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.62
Total Estimated Revenues to Fund Adopted Budget		0004	100,636.32

Budget Report
FY 2019

15 Flathead

0331 Bigfork H S

Submit ID: 0331-96268759

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	336	35,900,798

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	251	23,785,384
Non-located - 24 Lake	N/A	85	12,115,414

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0331 Bigfork H S

Submit ID: 0331-96268759

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,679,803.69	235,574.62	10%	8.79%	0.00	1,530,932.01	1,148,871.68	32.00
10 Transportation	369,908.00	73,981.60	20%	20.00%	40,174.28	60,582.85	269,150.87	7.50
11 Bus Depreciation	211,722.09	0.00	N/A	0.00%	147,795.73	0.00	63,926.36	1.78
13 Tuition	30,315.00		N/A		14.59	0.00	30,300.41	0.84
14 Retirement	371,441.00	74,288.20	20%	20.00%	15,165.26	356,275.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	111,791.29	0.00	N/A	0.00%	11,791.29	0.00	100,000.00	2.79
29 Flexibility	29,847.92	0.00	N/A	0.00%	29,847.92	0.00	0.00	0.00
61 Building Reserve	49,207.97	0.00	N/A	0.00%	3,407.97	0.00	45,800.00	1.28
Total of All Funds	3,854,036.96	383,844.42			248,197.04	1,947,790.60	1,658,049.32	46.19

50 Debt Service **Tax Jurisdiction**								
0331	1,014,850.00	0.00	20-9-438	0.00%	201.66	0.00	1,014,648.34	28.26

Budget Report
FY 2019

15 Flathead

0331 Bigfork H S

Submit ID: 0331-96268759

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 336

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

A.	Direct State Aid	(I-A)	1,198,939.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,995.20
D.	At Risk Student	(I-D)	7,671.68
E.	Indian Education For All	(I-E)	7,311.36
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	7,002.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	67,455.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,686.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	308
B.	BASE Budget Limit	(II-B)	2,143,747.95
C.	Maximum Budget Limit	(II-C)	2,671,262.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	335,776.11
E.	Adopted Budget	(II-E)	2,485,328.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,344,027.58
H.	Maximum Budget Limit	(II-H)	2,916,891.88
I.	Highest Budget Without a Vote	(II-I)	2,679,803.69
J.	Highest Budget	(II-J)	2,916,891.88
K.	Highest Voted Amount	(II-K)	237,088.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,679,803.69

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

A.	Operating Reserve (961)	(III-A)		235,574.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		235,574.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,679,803.69
1.	BASE Budget Limit	(V-A1)	2,344,027.58	
2.	Over-BASE Budget	(V-A2)	335,776.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,198,939.82
1.	Direct State Aid Paid By State	(V-B1)	1,198,939.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,995.20
D.	At Risk Student	(V-D)		7,671.68
E.	Indian Education For All	(V-E)		7,311.36
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		7,002.24
H.	Special Education Allowable Cost Payment	(V-H)		67,455.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,262.45
1.	Actual Non-Levy Revenue	(V-J1)	6,763.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	2,499.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		964,533.47
1.	State Guaranteed Tax Base Aid	(V-L1)	151,437.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	813,095.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,344,027.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		335,776.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		335,776.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.65
U.	Over-BASE Mills	(V-U)		9.35
1.	District Property Tax Levy Mills	(V-U1)	9.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.00

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

Budget Report
FY 2019

15 Flathead

0331 Bigfork H S

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01 General Fund

Adopted Budget	0001	2,679,803.69

Budget Uses

Expenditure Budget	0002	2,679,803.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,198,939.82
Quality Educator	3111	80,995.20
At Risk Student	3112	7,671.68
Indian Education For All	3113	7,311.36
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	67,455.36
Data For Achievement	3116	7,002.24
State Guaranteed Tax Base Aid	3120	151,437.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,329.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,433.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	2,499.03
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	813,095.57		
Over-BASE Levy	1110(c)	335,776.11		
District Tax Levy			1110	1,148,871.68
Total Estimated Revenues to Fund Adopted Budget			0004	2,679,803.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	369,908.00

Budget Uses

Expenditure Budget	0002	369,908.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,075.32
Contingency	0006	5,507.53
Over-Schedule	0011	309,325.15
Fund Balance for Budget	TFS48	114,155.88
Operating Reserve	0961	73,981.60
Unreserved Fund Balance Reappropriated	0970	40,174.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	30,291.42
State On-Schedule Trans Reimb	3210	30,291.43
District Tax Levy	1110	269,150.87
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	369,908.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	211,722.09

Budget Uses

Expenditure Budget	0002	211,722.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,795.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,795.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	63,926.36
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	211,722.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2018	49,711.00	0.00	9,942.20	0.00
2019 Tomas	2018	66,460.00	0.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	0.00	12,540.00	3,000.00
2015 Bluebird	2014	44,350.00	11,870.00	8,870.00	8,870.00
2011 Blluebird - activity bus	2011	153,500.00	92,100.00	30,700.00	30,700.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	3,857.60	3,857.60	3,341.36
2010 Bluebird	2010	49,400.00	29,640.00	9,880.00	9,880.00
2007 Bluebird #2	2007	40,675.00	48,810.00	8,135.00	8,135.00
2004 Bluebird	2005	31,500.00	47,250.00	N/A	NA
1995 Bluebird	1995	27,500.00	41,250.00	N/A	NA
Total					63,926.36

Budget Report
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13 Tuition Fund

Adopted Budget	0001	30,315.00

Budget Uses

Expenditure Budget	0002	30,315.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14.59
Unreserved Fund Balance Reappropriated	0970	14.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,300.41
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	30,315.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	371,441.00

Budget Uses

Expenditure Budget	0002	371,441.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,453.46
Operating Reserve	0961	74,288.20
Unreserved Fund Balance Reappropriated	0970	15,165.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	356,275.74
Total Estimated Revenues to Fund Adopted Budget	0004	371,441.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
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28 Technology Fund

Adopted Budget	0001	111,791.29

Budget Uses

Expenditure Budget	0002	111,791.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,791.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,791.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	111,791.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	29,847.92

Budget Uses

Expenditure Budget	0002	29,847.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,847.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,847.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,847.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0331

Taxable Value		35,900,798.00
Adopted Budget	0001	1,014,850.00

Budget Uses

Expenditure Budget	0002	1,014,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201.66
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,014,648.34
Jurisdiction Mills	999	28.26
Total Estimated Revenues to Fund Adopted Budget	0004	1,014,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	8,020,000.00	360,000.00	293,750.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	4,385,000.00	190,000.00	170,850.00	0.00
Total Bond Requirements							1,014,600.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,014,850.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	49,207.97

Budget Uses

Expenditure Budget		0002	49,207.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,407.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,407.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,800.00	
District Tax Levy		1110	45,800.00
District Mills		999	1.28
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.28
Total Estimated Revenues to Fund Adopted Budget		0004	49,207.97

Budget Report
FY 2019

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-45480876

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 125	64	7,213,857

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

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

Certification

District Clerk: Maryetta Engle

(Signature) (Date)

Chairperson, School Trustees: Darin Genereux

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
08 Chouteau
0138 Big Sandy K-12

Submit ID: 0138-45480876

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,836,980.55	178,327.77	10%	9.71%	0.00	1,015,917.29	821,063.26	113.82
10 Transportation	238,000.00	47,600.00	20%	20.00%	2,546.90	66,579.70	168,873.40	23.41
11 Bus Depreciation	533,182.19	0.00	N/A	0.00%	444,433.59	0.00	88,748.60	12.30
13 Tuition	30,000.00		N/A		93.00	0.00	29,907.00	4.15
14 Retirement	255,000.00	51,000.00	20%	20.00%	35,508.32	219,491.68		
17 Adult Education	17,000.00	0.00	35%	0.00%	10,697.01	0.00	6,302.99	0.87
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,391.55	0.00	N/A	0.00%	8,962.55	0.00	50,429.00	6.99
29 Flexibility	67,766.86	0.00	N/A	0.00%	67,766.86	0.00	0.00	0.00
61 Building Reserve	67,108.66	0.00	N/A	0.00%	27,108.66	0.00	40,000.00	5.54
Total of All Funds	3,104,429.81	276,927.77			597,116.89	1,301,988.67	1,205,324.25	167.08

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

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY ELEM	92 *
M1	BIG SANDY ELEM	33 *
H1	BIG SANDY HS 9-12	64

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

A.	Direct State Aid	(I-A)	747,273.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,722.08
D.	At Risk Student	(I-D)	7,074.22
E.	Indian Education For All	(I-E)	4,112.64
F.	American Indian Achievement Gap	(I-F)	5,136.00
G.	Data For Achievement	(I-G)	3,938.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	29,793.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,184.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	984.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,232.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	180
B.	BASE Budget Limit	(II-B)	1,396,195.40
C.	Maximum Budget Limit	(II-C)	1,724,998.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	389,621.54
E.	Adopted Budget	(II-E)	1,785,816.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,478,769.33
H.	Maximum Budget Limit	(II-H)	1,826,761.93
I.	Highest Budget Without a Vote	(II-I)	1,836,980.55
J.	Highest Budget	(II-J)	1,836,980.55
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,836,980.55

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

A.	Operating Reserve (961)	(III-A)			178,327.77
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			178,327.77

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,586.31	10,206.75	29,793.06
B.	Special Education RSBG to Coop	5,972.61	3,212.16	9,184.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,223.57	5,367.56	15,591.13

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	747,102.80	455,696.00	1,202,798.80
		903,419.80	768,332.00	1,671,751.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	318,907.19	271,221.20	590,128.39
H.	Special Education in BASE@40%	10,223.57	5,367.56	15,591.13
I.	Subsidized BASE Amount	329,130.76	276,588.76	605,719.52
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,836,980.55
	1. BASE Budget Limit	(V-A1)	1,478,769.33	
	2. Over-BASE Budget	(V-A2)	358,211.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		747,273.05
	1. Direct State Aid Paid By State	(V-B1)	747,273.05	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,722.08
D.	At Risk Student	(V-D)		7,074.22
E.	Indian Education For All	(V-E)		4,112.64
F.	American Indian Achievement Gap	(V-F)		5,136.00
G.	Data For Achievement	(V-G)		3,938.76

H.	Special Education Allowable Cost Payment	(V-H)		29,793.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		775.16
1.	Actual Non-Levy Revenue	(V-J1)	775.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		604,944.36
1.	State Guaranteed Tax Base Aid	(V-L1)	142,092.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	462,852.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,478,769.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		358,211.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		358,211.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.85
T.	BASE Mills - High School	(V-T)		24.31
U.	Over-BASE Mills	(V-U)		49.66
1.	District Property Tax Levy Mills	(V-U1)	49.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		113.82

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

Budget Report
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01 General Fund

Adopted Budget	0001	1,836,980.55

Budget Uses

Expenditure Budget	0002	1,836,980.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	747,273.05
Quality Educator	3111	75,722.08
At Risk Student	3112	7,074.22
Indian Education For All	3113	4,112.64
American Indian Achievement Gap	3114	5,136.00
State Spec Ed Allowable Cost Pymt to Districts	3115	29,793.06
Data For Achievement	3116	3,938.76
State Guaranteed Tax Base Aid	3120	142,092.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	775.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	462,852.04		
Over-BASE Levy	1110(c)	358,211.22		
District Tax Levy			1110	821,063.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,836,980.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	238,000.00

Budget Uses

Expenditure Budget	0002	238,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,527.00
Contingency	0006	6,052.70
Over-Schedule	0011	171,420.30
Fund Balance for Budget	TFS48	50,146.90
Operating Reserve	0961	47,600.00
Unreserved Fund Balance Reappropriated	0970	2,546.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	33,289.85
State On-Schedule Trans Reimb	3210	33,289.85
District Tax Levy	1110	168,873.40
District Mills	999	23.41
Total Estimated Revenues to Fund Adopted Budget	0004	238,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	533,182.19

Budget Uses

Expenditure Budget	0002	533,182.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	444,433.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	444,433.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	88,748.60
District Mills	999	12.30
Total Estimated Revenues to Fund Adopted Budget	0004	533,182.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI J4500	2016	195,000.00	78,000.00	39,000.00	39,000.00
2017 Bluebird 9950	2016	95,000.00	38,000.00	19,000.00	19,000.00
REI Bus Watch Camera	2014	1,025.00	615.00	205.00	205.00
REI Bus Watch Camera - Elemenary	2014	1,025.00	615.00	205.00	205.00
2014 Thomas	2013	44,846.50	44,846.50	8,969.30	8,969.30
2014 Thomas - Elementary	2013	44,846.50	44,846.50	8,969.30	8,969.30
2010 Chevy Bluebird	2011	31,000.00	31,000.00	6,200.00	6,200.00
2010 Chevy Bluebird - Elementary	2011	31,000.00	31,000.00	6,200.00	6,200.00
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					88,748.60

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13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93.00
Unreserved Fund Balance Reappropriated	0970	93.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,907.00
District Mills	999	4.15
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,508.32
Operating Reserve	0961	51,000.00
Unreserved Fund Balance Reappropriated	0970	35,508.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,491.68
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,697.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,697.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,302.99
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	59,391.55

Budget Uses

Expenditure Budget	0002	59,391.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,962.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,962.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,429.00
District Mills	999	6.99
Total Estimated Revenues to Fund Adopted Budget	0004	59,391.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	67,766.86

Budget Uses

Expenditure Budget	0002	67,766.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,766.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,766.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,766.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	67,108.66

Budget Uses

Expenditure Budget		0002	67,108.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,108.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,108.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	5.54
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.54
Total Estimated Revenues to Fund Adopted Budget		0004	67,108.66

Budget Report
FY 2019

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1239 Big Sky School K-12

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	279	103	28,707,388

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

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

Certification

District Clerk: Corky Miller

(Signature) (Date)

Chairperson, School Trustees: Loren Bough

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
1239 Big Sky School K-12

Submit ID: 1239-55569706

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,083,493.25	282,009.80	10%	9.15%	0.00	1,477,551.91	1,605,941.34	55.95
10 Transportation	219,883.82	43,976.76	20%	20.00%	88,347.49	55,886.69	75,649.64	2.64
11 Bus Depreciation	289,514.47	0.00	N/A	0.00%	211,686.44	0.00	77,828.03	2.71
13 Tuition	174,792.46		N/A		27,862.27	0.00	146,930.19	5.12
14 Retirement	525,000.00	105,000.00	20%	20.00%	53,131.05	471,868.95		
17 Adult Education	30,154.35	0.00	35%	0.00%	9,777.94	0.00	20,376.41	0.71
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	113,282.84	0.00	N/A	0.00%	19,203.97	0.00	94,078.87	3.28
29 Flexibility	45,115.45	0.00	N/A	0.00%	45,115.45	0.00	0.00	0.00
61 Building Reserve	478,312.05	0.00	N/A	0.00%	136,466.05	0.00	341,846.00	11.91
Total of All Funds	4,959,548.69	430,986.56			591,590.66	2,005,307.55	2,362,650.48	82.32

50 Debt Service **Tax Jurisdiction**								
2009EL	874,212.50	0.00	20-9-438	0.00%	10,633.25	0.00	863,579.25	30.08

Budget Report
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1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	216
M1	OPHIR 7-8	63
H1	LONE PEAK HS	103

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

A.	Direct State Aid	(I-A)	1,273,525.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,432.75
D.	At Risk Student	(I-D)	1,203.82
E.	Indian Education For All	(I-E)	8,312.32
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	7,960.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	57,517.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,172.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	375
B.	BASE Budget Limit	(II-B)	2,393,974.89
C.	Maximum Budget Limit	(II-C)	2,970,031.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	529,550.55
E.	Adopted Budget	(II-E)	2,970,031.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,486,841.64
H.	Maximum Budget Limit	(II-H)	3,083,493.25
I.	Highest Budget Without a Vote	(II-I)	3,043,493.25
J.	Highest Budget	(II-J)	3,083,493.25
K.	Highest Voted Amount	(II-K)	40,000.00
L.	Amount Approved on Ballot by Voters	(II-L)	40,000.00
M.	Adopted Budget	(II-M)	3,083,493.25

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

A.	Operating Reserve (961)	(III-A)		282,009.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		282,009.80

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	42,009.03	15,508.71	57,517.74
B.	Special Education RSBG to Coop	14,003.01	5,169.57	19,172.58
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,404.82	8,271.31	30,676.13

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,647,715.50	732,381.50	2,380,097.00
		1,804,032.50	1,045,017.50	2,849,050.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	636,823.47	368,891.18	1,005,714.65
H.	Special Education in BASE@40%	22,404.82	8,271.31	30,676.13
I.	Subsidized BASE Amount	659,228.29	377,162.49	1,036,390.78
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,083,493.25
1.	BASE Budget Limit	(V-A1)	2,486,841.64	
2.	Over-BASE Budget	(V-A2)	596,651.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,273,525.34
1.	Direct State Aid Paid By State	(V-B1)	1,273,525.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		100,432.75
D.	At Risk Student	(V-D)		1,203.82
E.	Indian Education For All	(V-E)		8,312.32
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		7,960.88

H.	Special Education Allowable Cost Payment	(V-H)		57,517.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,036,390.79
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,036,390.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,486,841.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		27,101.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	27,101.06	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		569,550.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		596,651.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.11
T.	BASE Mills - High School	(V-T)		13.00
U.	Over-BASE Mills	(V-U)		19.84
1.	District Property Tax Levy Mills	(V-U1)	19.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.95

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

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01 General Fund

Adopted Budget	0001	3,083,493.25

Budget Uses

Expenditure Budget	0002	3,083,493.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,273,525.34
Quality Educator	3111	100,432.75
At Risk Student	3112	1,203.82
Indian Education For All	3113	8,312.32
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	57,517.74
Data For Achievement	3116	7,960.88
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	27,101.06
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,036,390.79		
Over-BASE Levy	1110(c)	569,550.55		
District Tax Levy			1110	1,605,941.34
Total Estimated Revenues to Fund Adopted Budget			0004	3,083,493.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	219,883.82

Budget Uses

Expenditure Budget	0002	219,883.82
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,806.08
Contingency	0006	5,080.61
Over-Schedule	0011	163,997.13
Fund Balance for Budget	TFS48	132,324.25
Operating Reserve	0961	43,976.76
Unreserved Fund Balance Reappropriated	0970	88,347.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,943.34
State On-Schedule Trans Reimb	3210	27,943.35
District Tax Levy	1110	75,649.64
District Mills	999	2.64
Total Estimated Revenues to Fund Adopted Budget	0004	219,883.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	289,514.47

Budget Uses

Expenditure Budget	0002	289,514.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	211,686.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	211,686.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	77,828.03
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	289,514.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	19,118.99	19,118.99	19,118.99
2014 IC CE 77 PASS BUS	2014	112,976.69	90,381.36	22,595.34	22,595.34
4DRBWAAR6DB300724	2013	143,077.00	143,077.00	28,615.40	28,615.40
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	104,976.20	14,996.60	7,498.30
2008 IC Conventional 71 Passenger	2008	78,401.00	117,601.50	N/A	NA
1HVBRABP61A937715	2001	53,500.00	80,250.00	N/A	NA
Total					77,828.03

13 Tuition Fund

Adopted Budget	0001	174,792.46

Budget Uses

Expenditure Budget	0002	174,792.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,862.27
Unreserved Fund Balance Reappropriated	0970	27,862.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,930.19
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	174,792.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	525,000.00

Budget Uses

Expenditure Budget	0002	525,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,131.05
Operating Reserve	0961	105,000.00
Unreserved Fund Balance Reappropriated	0970	53,131.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	471,868.95
Total Estimated Revenues to Fund Adopted Budget	0004	525,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,154.35

Budget Uses

Expenditure Budget	0002	30,154.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,777.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,777.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,376.41
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	30,154.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	113,282.84

Budget Uses

Expenditure Budget	0002	113,282.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,203.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,203.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	94,078.87
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	113,282.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	45,115.45

Budget Uses

Expenditure Budget	0002	45,115.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,115.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,115.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,115.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
2009EL

Taxable Value		28,707,388.00
Adopted Budget	0001	874,212.50

Budget Uses

Expenditure Budget	0002	874,212.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,633.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,633.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	863,579.25
Jurisdiction Mills	999	30.08
Total Estimated Revenues to Fund Adopted Budget	0004	874,212.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	07/31/2013	06/30/2028	1,434,464.00	973,728.00	92,736.00	35,859.76	300.00
Elementary Bond	07/31/2013	06/30/2028	8,310,536.00	5,641,272.00	537,264.00	207,752.74	300.00
Total Bond Requirements							874,212.50

Total Debt Service Requirements	0002	874,212.50

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1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget		0001	478,312.05

Budget Uses

Expenditure Budget		0002	478,312.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	136,466.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	136,466.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	274,346.00	
Building Reserve Permissive Levy	1110(b)	67,500.00	
District Tax Levy		1110	341,846.00
District Mills		999	11.91
Building Reserves Voted Mills			9.56
Building Reserves Permissive Mills			2.35
Total Estimated Revenues to Fund Adopted Budget		0004	478,312.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	830,000.00	5	332,000.00	166,000.00	166,000.00
05/02/2017	541,730.00	5	108,346.00	108,346.00	108,346.00
Total					274,346.00

Budget Report
FY 2019

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-86229009

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 336	N/A	12,915,333

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

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

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Elizabeth Johnston

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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0865 Big Timber Elem

Submit ID: 0865-86229009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,241,373.00	217,485.03	10%	9.70%	0.00	1,404,882.49	836,490.51	64.77
10 Transportation	27,000.00	5,400.00	20%	20.00%	5,969.82	0.00	21,030.18	1.63
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	34,935.00		N/A		13,445.13	0.00	21,489.87	1.66
14 Retirement	310,000.00	62,000.00	20%	20.00%	61,074.09	248,925.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,499.09	0.00	N/A	0.00%	499.09	0.00	37,000.00	2.86
29 Flexibility	18,731.00	0.00	N/A	0.00%	18,731.00	0.00	0.00	0.00
61 Building Reserve	21,135.92	0.00	N/A	0.00%	6,135.92	0.00	15,000.00	1.16
Total of All Funds	2,690,674.01	284,885.03			105,855.05	1,653,808.40	931,010.56	72.08

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

Budget Report
FY 2019

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0865 Big Timber Elem

Submit ID: 0865-86229009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	256 *
M1	BIG TIMBER 7-8	80 *

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

A.	Direct State Aid	(I-A)	959,162.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,195.85
D.	At Risk Student	(I-D)	6,187.10
E.	Indian Education For All	(I-E)	7,311.36
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	7,002.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	52,262.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,612.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,423.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	334
B.	BASE Budget Limit	(II-B)	1,856,449.39
C.	Maximum Budget Limit	(II-C)	2,315,436.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,718.07
E.	Adopted Budget	(II-E)	2,151,980.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,900,842.50
H.	Maximum Budget Limit	(II-H)	2,371,323.00
I.	Highest Budget Without a Vote	(II-I)	2,196,373.89
J.	Highest Budget	(II-J)	2,371,323.00
K.	Highest Voted Amount	(II-K)	174,949.11
L.	Amount Approved on Ballot by Voters	(II-L)	45,000.00
M.	Adopted Budget	(II-M)	2,241,373.00

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

A.	Operating Reserve (961)	(III-A)		217,485.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		217,485.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,241,373.00
1.	BASE Budget Limit	(V-A1)	1,900,842.50	
2.	Over-BASE Budget	(V-A2)	340,530.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		959,162.32
1.	Direct State Aid Paid By State	(V-B1)	959,162.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,195.85
D.	At Risk Student	(V-D)		6,187.10
E.	Indian Education For All	(V-E)		7,311.36
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		7,002.24
H.	Special Education Allowable Cost Payment	(V-H)		52,262.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,006.14
1.	Actual Non-Levy Revenue	(V-J1)	4,006.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		781,003.21
1.	State Guaranteed Tax Base Aid	(V-L1)	285,043.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	495,960.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,900,842.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		340,530.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		340,530.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.37
1.	District Property Tax Levy Mills	(V-U1)	26.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.77

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

Budget Report
FY 2019

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-86229009

01 General Fund

Adopted Budget	0001	2,241,373.00

Budget Uses

Expenditure Budget	0002	2,241,373.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	959,162.32
Quality Educator	3111	82,195.85
At Risk Student	3112	6,187.10
Indian Education For All	3113	7,311.36
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	52,262.28
Data For Achievement	3116	7,002.24
State Guaranteed Tax Base Aid	3120	285,043.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,842.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,164.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	495,960.01		
Over-BASE Levy	1110(c)	340,530.50		
District Tax Levy			1110	836,490.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,241,373.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	27,000.00
Fund Balance for Budget	TFS48	11,369.82
Operating Reserve	0961	5,400.00
Unreserved Fund Balance Reappropriated	0970	5,969.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	21,030.18
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	34,935.00

Budget Uses

Expenditure Budget	0002	34,935.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,445.13
Unreserved Fund Balance Reappropriated	0970	13,445.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,489.87
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	34,935.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,074.09
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	61,074.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	248,925.91
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	37,499.09

Budget Uses

Expenditure Budget	0002	37,499.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	499.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	499.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,000.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	37,499.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,731.00

Budget Uses

Expenditure Budget	0002	18,731.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,731.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,731.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,731.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-86229009

61 Building Reserve Fund

Adopted Budget		0001	21,135.92

Budget Uses

Expenditure Budget		0002	21,135.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,135.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,135.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	15,000.00
District Mills		999	1.16
Building Reserves Voted Mills			1.16
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	21,135.92

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2001	300,000.00	20	255,000.00	15,000.00	15,000.00
Total					15,000.00

Budget Report
FY 2019

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11,754	N/A	210,943,808

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

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

Certification

District Clerk: Craig VanNice

(Signature) (Date)

Chairperson, School Trustees: Greta Besch-Moen

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	78,955,000.66	5,981,810.80	10%	7.58%	0.00	55,216,753.89	23,738,246.77	112.54
10 Transportation	4,555,175.00	5,660.89	20%	0.12%	0.00	1,183,644.00	3,371,531.00	15.98
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,400,461.00		N/A		333,000.79	0.00	2,067,460.21	9.80
14 Retirement	13,000,000.00	2,600,000.00	20%	20.00%	447,193.78	12,552,806.22		
17 Adult Education	595,000.00	161,815.38	35%	27.20%	0.00	0.00	595,000.00	2.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,512,507.95	0.00	N/A	0.00%	312,507.95	0.00	1,200,000.00	5.69
29 Flexibility	1,287,966.10	0.00	N/A	0.00%	1,287,966.10	0.00	0.00	0.00
61 Building Reserve	1,191,763.90	0.00	N/A	0.00%	191,763.90	0.00	1,000,000.00	4.74
Total of All Funds	103,497,874.61	8,749,287.07			2,572,432.52	68,953,204.11	31,972,237.98	151.57

50 Debt Service **Tax Jurisdiction**								
ELBond	10,857,226.58	0.00	20-9-438	0.00%	0.00	563,000.00	10,294,226.58	48.80

Budget Report
FY 2019

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BILLINGS K-6	9,082 *
M1	BILLINGS 7-8	2,672 *

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

A.	Direct State Aid	(I-A)	30,570,600.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,843,071.06
D.	At Risk Student	(I-D)	356,503.82
E.	Indian Education For All	(I-E)	255,767.04
F.	American Indian Achievement Gap	(I-F)	294,678.00
G.	Data For Achievement	(I-G)	244,953.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,521,932.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	419,279.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,768
B.	BASE Budget Limit	(II-B)	62,489,216.06
C.	Maximum Budget Limit	(II-C)	78,026,054.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,128,434.59
E.	Adopted Budget	(II-E)	77,787,650.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	63,638,162.38
H.	Maximum Budget Limit	(II-H)	79,429,442.80
I.	Highest Budget Without a Vote	(II-I)	78,955,000.66
J.	Highest Budget	(II-J)	79,429,442.80
K.	Highest Voted Amount	(II-K)	474,442.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	78,955,000.66

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

A.	Operating Reserve (961)	(III-A)		5,981,810.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,981,810.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		78,955,000.66
1.	BASE Budget Limit	(V-A1)	63,638,162.38	
2.	Over-BASE Budget	(V-A2)	15,316,838.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		30,570,600.16
1.	Direct State Aid Paid By State	(V-B1)	30,570,600.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,843,071.06
D.	At Risk Student	(V-D)		356,503.82
E.	Indian Education For All	(V-E)		255,767.04
F.	American Indian Achievement Gap	(V-F)		294,678.00
G.	Data For Achievement	(V-G)		244,953.36
H.	Special Education Allowable Cost Payment	(V-H)		3,521,932.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,448.39
1.	Actual Non-Levy Revenue	(V-J1)	28,448.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,522,207.99
1.	State Guaranteed Tax Base Aid	(V-L1)	16,980,799.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,541,408.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		63,638,162.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	120,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,196,838.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,316,838.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		72.04
1.	District Property Tax Levy Mills	(V-U1)	72.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.54

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

Budget Report
FY 2019

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

01 General Fund

Adopted Budget	0001	78,955,000.66

Budget Uses

Expenditure Budget	0002	78,955,000.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	30,570,600.16
Quality Educator	3111	2,843,071.06
At Risk Student	3112	356,503.82
Indian Education For All	3113	255,767.04
American Indian Achievement Gap	3114	294,678.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,521,932.56
Data For Achievement	3116	244,953.36
State Guaranteed Tax Base Aid	3120	16,980,799.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,448.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	120,000.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,541,408.49		
Over-BASE Levy	1110(c)	15,196,838.28		
District Tax Levy			1110	23,738,246.77
Total Estimated Revenues to Fund Adopted Budget			0004	78,955,000.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,555,175.00

Budget Uses

Expenditure Budget	0002	4,555,175.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,076,040.00
Contingency	0006	107,604.00
Over-Schedule	0011	3,371,531.00
Fund Balance for Budget	TFS48	5,660.89
Operating Reserve	0961	5,660.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	591,822.00
State On-Schedule Trans Reimb	3210	591,822.00
District Tax Levy	1110	3,371,531.00
District Mills	999	15.98
Total Estimated Revenues to Fund Adopted Budget	0004	4,555,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

13 Tuition Fund

Adopted Budget	0001	2,400,461.00

Budget Uses

Expenditure Budget	0002	2,400,461.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	333,000.79
Unreserved Fund Balance Reappropriated	0970	333,000.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,067,460.21
District Mills	999	9.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,400,461.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0965 Billings Elem

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14 Retirement Fund

Adopted Budget	0001	13,000,000.00

Budget Uses

Expenditure Budget	0002	13,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,047,193.78
Operating Reserve	0961	2,600,000.00
Unreserved Fund Balance Reappropriated	0970	447,193.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,552,806.22
Total Estimated Revenues to Fund Adopted Budget	0004	13,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	595,000.00

Budget Uses

Expenditure Budget	0002	595,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161,815.38
Operating Reserve	0961	161,815.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	595,000.00
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	595,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,512,507.95

Budget Uses

Expenditure Budget	0002	1,512,507.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	312,507.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,507.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,200,000.00
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,512,507.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,287,966.10

Budget Uses

Expenditure Budget	0002	1,287,966.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,287,966.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,287,966.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,287,966.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0965 Billings Elem

Submit ID: 0965-53346590

50 Debt Service Fund

ELBond

Taxable Value		210,943,808.00
Adopted Budget	0001	10,857,226.58

Budget Uses

Expenditure Budget	0002	9,864,402.58
Add To Fund Balance	0003	992,824.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,338,967.25
Fund Balance In Sinking Fund	0960	5,338,967.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	563,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,294,226.58
Jurisdiction Mills	999	48.80
Total Estimated Revenues to Fund Adopted Budget	0004	10,857,226.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	1,031,702.71	109,540.88	0.00	550.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	1,248,360.26	132,544.46	0.00	550.00
Elementary Bond	07/12/2012	06/15/2022	1,271,000.00	407,605.84	113,626.71	0.00	550.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	2,997,983.86	202,936.78	0.00	550.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	3,006,896.35	203,540.31	56,463.44	550.00
Elementary Bond	01/30/2014	06/15/2034	80,900,000.00	67,825,000.00	3,075,000.00	3,285,550.00	550.00
Elementary Bond	09/29/2015	06/30/2035	33,000,000.00	29,405,000.00	1,240,000.00	1,441,350.00	550.00
Total Bond Requirements							9,864,402.58

Total Debt Service Requirements	0002	9,864,402.58

Budget Report
FY 2019

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-53346590

61 Building Reserve Fund

Adopted Budget		0001	1,191,763.90

Budget Uses

Expenditure Budget		0002	1,191,763.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,763.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,763.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	1,000,000.00	
District Tax Levy		1110	1,000,000.00
District Mills		999	4.74
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.74
Total Estimated Revenues to Fund Adopted Budget		0004	1,191,763.90

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	5,473	261,369,448

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

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

Certification

District Clerk: Craig VanNice

(Signature) (Date)

Chairperson, School Trustees: Greta Besch-Moen

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	41,788,546.30	3,932,915.39	10%	9.41%	0.00	28,998,737.29	12,789,809.01	48.94
10 Transportation	2,195,983.00	416,036.79	20%	18.95%	0.00	542,619.00	1,653,364.00	6.33
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,076,271.00		N/A		6,125.86	0.00	1,070,145.14	4.09
14 Retirement	6,700,000.00	1,340,000.00	20%	20.00%	727,465.93	5,972,534.07		
17 Adult Education	1,550,000.00	300,000.00	35%	19.35%	77,892.55	280,000.00	1,192,107.45	4.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,494,033.67	0.00	N/A	0.00%	394,574.67	0.00	1,099,459.00	4.21
29 Flexibility	1,479,818.54	0.00	N/A	0.00%	1,479,818.54	0.00	0.00	0.00
61 Building Reserve	727,789.79	0.00	N/A	0.00%	227,789.79	0.00	500,000.00	1.91
Total of All Funds	57,012,442.30	5,988,952.18			2,913,667.34	35,793,890.36	18,304,884.60	70.04

50 Debt Service **Tax Jurisdiction**								
HSBond	1,162,912.06	0.00	20-9-438	0.00%	13,934.84	487,000.00	661,977.22	2.32

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BILLINGS HS 9-12 5,473

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

A.	Direct State Aid	(I-A)	17,096,836.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,125,599.64
D.	At Risk Student	(I-D)	109,513.48
E.	Indian Education For All	(I-E)	119,092.48
F.	American Indian Achievement Gap	(I-F)	107,214.00
G.	Data For Achievement	(I-G)	114,057.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,275,482.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	382,207.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,501
B.	BASE Budget Limit	(II-B)	33,752,418.61
C.	Maximum Budget Limit	(II-C)	42,176,331.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,272,029.06
E.	Adopted Budget	(II-E)	41,763,829.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	33,959,517.24
H.	Maximum Budget Limit	(II-H)	42,374,397.88
I.	Highest Budget Without a Vote	(II-I)	41,943,218.54
J.	Highest Budget	(II-J)	42,374,397.88
K.	Highest Voted Amount	(II-K)	431,179.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	41,788,546.30

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

A.	Operating Reserve (961)	(III-A)		3,932,915.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,932,915.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		41,788,546.30
1.	BASE Budget Limit	(V-A1)	33,959,517.24	
2.	Over-BASE Budget	(V-A2)	7,829,029.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		17,096,836.56
1.	Direct State Aid Paid By State	(V-B1)	17,096,836.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,125,599.64
D.	At Risk Student	(V-D)		109,513.48
E.	Indian Education For All	(V-E)		119,092.48
F.	American Indian Achievement Gap	(V-F)		107,214.00
G.	Data For Achievement	(V-G)		114,057.32
H.	Special Education Allowable Cost Payment	(V-H)		1,275,482.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,555.37
1.	Actual Non-Levy Revenue	(V-J1)	41,555.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,970,166.16
1.	State Guaranteed Tax Base Aid	(V-L1)	8,297,713.97	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,672,452.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		33,959,517.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		711,672.24
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	557,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	154,672.24	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,117,356.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,829,029.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.71
U.	Over-BASE Mills	(V-U)		27.23
1.	District Property Tax Levy Mills	(V-U1)	27.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.94

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

01 General Fund

Adopted Budget	0001	41,788,546.30

Budget Uses

Expenditure Budget	0002	41,788,546.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	17,096,836.56
Quality Educator	3111	1,125,599.64
At Risk Student	3112	109,513.48
Indian Education For All	3113	119,092.48
American Indian Achievement Gap	3114	107,214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,275,482.23
Data For Achievement	3116	114,057.32
State Guaranteed Tax Base Aid	3120	8,297,713.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	41,555.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	154,672.24

Individual Tuition	1310	7,000.00
Tuition from Schl Dists Within State	1320	550,000.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,672,452.19		
Over-BASE Levy	1110(c)	7,117,356.82		
District Tax Levy			1110	12,789,809.01
Total Estimated Revenues to Fund Adopted Budget			0004	41,788,546.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,195,983.00

Budget Uses

Expenditure Budget	0002	2,195,983.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	493,290.00
Contingency	0006	49,329.00
Over-Schedule	0011	1,653,364.00
Fund Balance for Budget	TFS48	416,036.79
Operating Reserve	0961	416,036.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	271,309.50
State On-Schedule Trans Reimb	3210	271,309.50
District Tax Levy	1110	1,653,364.00
District Mills	999	6.33
Total Estimated Revenues to Fund Adopted Budget	0004	2,195,983.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	1,076,271.00

Budget Uses

Expenditure Budget	0002	1,076,271.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,125.86
Unreserved Fund Balance Reappropriated	0970	6,125.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,070,145.14
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	1,076,271.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

14 Retirement Fund

Adopted Budget	0001	6,700,000.00

Budget Uses

Expenditure Budget	0002	6,700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,067,465.93
Operating Reserve	0961	1,340,000.00
Unreserved Fund Balance Reappropriated	0970	727,465.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,972,534.07
Total Estimated Revenues to Fund Adopted Budget	0004	6,700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

17 Adult Education Fund

Adopted Budget	0001	1,550,000.00

Budget Uses

Expenditure Budget	0002	1,550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	377,892.55
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	77,892.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	280,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,192,107.45
District Mills	999	4.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,494,033.67

Budget Uses

Expenditure Budget	0002	1,494,033.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	394,574.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	394,574.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,099,459.00
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	1,494,033.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

29 Flexibility Fund

Adopted Budget	0001	1,479,818.54

Budget Uses

Expenditure Budget	0002	1,479,818.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,479,818.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,479,818.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,479,818.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

50 Debt Service Fund

HSBond

Taxable Value		285,234,067.00
Adopted Budget	0001	1,162,912.06

Budget Uses

Expenditure Budget	0002	632,096.92
Add To Fund Balance	0003	530,815.14
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,464,184.84
Fund Balance In Sinking Fund	0960	4,450,250.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,934.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	487,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	661,977.22
Jurisdiction Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,162,912.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	3,910,153.10	415,159.94	0.00	550.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	2,496,117.29	168,964.98	46,872.00	550.00
Total Bond Requirements							632,096.92
Total Debt Service Requirements						0002	632,096.92

Budget Report
FY 2019

56 Yellowstone

0966 Billings H S

Submit ID: 0966-90500317

61 Building Reserve Fund

Adopted Budget		0001	727,789.79

Budget Uses

Expenditure Budget		0002	727,789.79
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	227,789.79
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	227,789.79
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	500,000.00	
District Tax Levy		1110	500,000.00
District Mills		999	1.91
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.91
Total Estimated Revenues to Fund Adopted Budget		0004	727,789.79

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	299,268

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

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

Certification

District Clerk: Linda "Jane" Lopez

(Signature) (Date)

Chairperson, School Trustees: Lisa Lohof

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	133,002.03	13,324.69	10%	10.02%	6,641.21	110,149.02	16,211.80	54.18
10 Transportation	1,200.00	240.00	20%	20.00%	248.55	107.96	843.49	2.82
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	8,322.66	1,677.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	542.75	0.00	N/A	0.00%	542.75	0.00	0.00	0.00
29 Flexibility	33.61	0.00	N/A	0.00%	33.61	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	144,778.39	15,564.69			15,788.78	111,934.32	17,055.29	57.00

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

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIRNEY K-8 16

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

A.	Direct State Aid	(I-A)	63,138.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	348.16
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	333.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,409.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	803.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	865.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	109,405.18
C.	Maximum Budget Limit	(II-C)	135,937.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,740.25
E.	Adopted Budget	(II-E)	125,793.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	121,261.78
H.	Maximum Budget Limit	(II-H)	150,635.84
I.	Highest Budget Without a Vote	(II-I)	139,391.03
J.	Highest Budget	(II-J)	150,635.84
K.	Highest Voted Amount	(II-K)	11,244.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	133,002.03

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

A.	Operating Reserve (961)	(III-A)		13,300.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		24.49
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	24.49	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,641.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,641.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,965.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		133,002.03
1.	BASE Budget Limit	(V-A1)	121,261.78	
2.	Over-BASE Budget	(V-A2)	11,740.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,138.30
1.	Direct State Aid Paid By State	(V-B1)	63,138.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		348.16
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		333.44
H.	Special Education Allowable Cost Payment	(V-H)		2,409.12
I.	Remaining Fund Balance Available	(V-I)		6,641.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,244.50
1.	Actual Non-Levy Revenue	(V-J1)	1,562.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	682.22	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,260.05
1.	State Guaranteed Tax Base Aid	(V-L1)	31,399.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,860.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		121,261.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,389.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	6,389.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,351.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,740.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.88
	1. District Property Tax Levy Mills	(V-U1)	17.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.18

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

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

01 General Fund

Adopted Budget	0001	133,002.03

Budget Uses

Expenditure Budget	0002	133,002.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,641.21
Direct State Aid	3110	63,138.30
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	348.16
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,409.12
Data For Achievement	3116	333.44
State Guaranteed Tax Base Aid	3120	31,399.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	454.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,107.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	682.22
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	6,389.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,860.55		
Over-BASE Levy	1110(c)	5,351.25		
District Tax Levy			1110	16,211.80
Total Estimated Revenues to Fund Adopted Budget			0004	133,002.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

10 Transportation Fund

Adopted Budget	0001	1,200.00

Budget Uses

Expenditure Budget	0002	1,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100.00
Contingency	0006	0.00
Over-Schedule	0011	1,100.00
Fund Balance for Budget	TFS48	488.55
Operating Reserve	0961	240.00
Unreserved Fund Balance Reappropriated	0970	248.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	7.96
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	50.00
State On-Schedule Trans Reimb	3210	50.00
District Tax Levy	1110	843.49
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	1,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
44 Rosebud
0789 Birney Elem

Submit ID: 0789-78928560

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,322.66
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	8,322.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,677.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	542.75

Budget Uses

Expenditure Budget	0002	542.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	542.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	542.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	542.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

29 Flexibility Fund

Adopted Budget	0001	33.61

Budget Uses

Expenditure Budget	0002	33.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

44 Rosebud

0789 Birney Elem

Submit ID: 0789-78928560

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-66365420

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	2	N/A	995,668

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

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

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

Submit ID: 0215-66365420

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	87,825.53	10,000.00	10%	11.39%	1,068.95	33,576.20	53,180.38	53.41
10 Transportation	929.87	185.97	20%	20.00%	643.90	285.97	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,906.77		N/A		3,906.77	0.00	0.00	0.00
14 Retirement	8,500.00	1,700.00	20%	20.00%	2,254.73	6,245.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,204.99	0.00	N/A	0.00%	3,204.99	0.00	0.00	0.00
29 Flexibility	287,675.05	0.00	N/A	0.00%	287,675.05	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	392,042.21	11,885.97			298,754.39	40,107.44	53,180.38	53.41

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

Budget Report
FY 2019

11 Dawson

Submit ID: 0215-66365420

0215 Bloomfield Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 2

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

A.	Direct State Aid	(I-A)	28,273.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	41.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	301.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	100.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	54,905.83
C.	Maximum Budget Limit	(II-C)	68,780.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,376.46
E.	Adopted Budget	(II-E)	88,282.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	54,449.07
H.	Maximum Budget Limit	(II-H)	67,239.76
I.	Highest Budget Without a Vote	(II-I)	87,825.53
J.	Highest Budget	(II-J)	91,954.62
K.	Highest Voted Amount	(II-K)	4,129.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	87,825.53

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,068.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,068.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,068.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		87,825.53
1.	BASE Budget Limit	(V-A1)	54,449.07	
2.	Over-BASE Budget	(V-A2)	33,376.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		28,273.11
1.	Direct State Aid Paid By State	(V-B1)	28,273.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		41.68
H.	Special Education Allowable Cost Payment	(V-H)		301.14
I.	Remaining Fund Balance Available	(V-I)		1,068.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,615.27
1.	Actual Non-Levy Revenue	(V-J1)	1,615.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,803.92
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,803.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		54,449.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,376.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,376.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.52
1.	District Property Tax Levy Mills	(V-U1)	33.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.41

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

01 General Fund

Adopted Budget	0001	87,825.53

Budget Uses

Expenditure Budget	0002	87,825.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,068.95
Direct State Aid	3110	28,273.11
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	301.14
Data For Achievement	3116	41.68
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	618.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	996.88
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,803.92		
Over-BASE Levy	1110(c)	33,376.46		
District Tax Levy			1110	53,180.38
Total Estimated Revenues to Fund Adopted Budget			0004	87,825.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	929.87

Budget Uses

Expenditure Budget	0002	929.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	829.87
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	829.87
Operating Reserve	0961	185.97
Unreserved Fund Balance Reappropriated	0970	643.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	285.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	929.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
11 Dawson

Submit ID: 0215-66365420

0215 Bloomfield Elem

13 Tuition Fund

Adopted Budget	0001	3,906.77

Budget Uses

Expenditure Budget	0002	3,906.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,906.77
Unreserved Fund Balance Reappropriated	0970	3,906.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,906.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-66365420

14 Retirement Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,954.73
Operating Reserve	0961	1,700.00
Unreserved Fund Balance Reappropriated	0970	2,254.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,245.27
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	3,204.99

Budget Uses

Expenditure Budget	0002	3,204.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,204.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,204.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,204.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Dawson

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0215 Bloomfield Elem

29 Flexibility Fund

Adopted Budget	0001	287,675.05

Budget Uses

Expenditure Budget	0002	287,675.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	287,675.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,675.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	287,675.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-66365420

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 206	N/A	4,794,707

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

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

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Leslie Weldon

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,228,470.06	123,567.58	10%	10.06%	30,143.79	877,121.08	321,205.19	66.99
10 Transportation	40,852.00	8,170.40	20%	20.00%	2,580.76	13,200.00	25,071.24	5.23
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	74,668.00		N/A		3,445.06	0.00	71,222.94	14.85
14 Retirement	160,970.00	32,194.00	20%	20.00%	37,514.70	123,455.30		
17 Adult Education	34,693.00	12,142.55	35%	35.00%	6,651.30	0.00	28,041.70	5.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,147.61	0.00	N/A	0.00%	65,147.61	0.00	0.00	0.00
29 Flexibility	4.49	0.00	N/A	0.00%	4.49	0.00	0.00	0.00
61 Building Reserve	128,542.10	0.00	N/A	0.00%	92,942.10	0.00	35,600.00	7.42
Total of All Funds	1,733,347.26	176,074.53			238,429.81	1,013,776.38	481,141.07	100.34

50 Debt Service Tax Jurisdiction								
3	3,500.00	0.00	20-9-438	0.00%	513.71	0.00	2,986.29	0.62

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 206 *

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

A.	Direct State Aid	(I-A)	534,576.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,168.25
D.	At Risk Student	(I-D)	2,624.63
E.	Indian Education For All	(I-E)	4,482.56
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	4,293.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	39,166.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,088.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,306.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	210
B.	BASE Budget Limit	(II-B)	1,080,789.59
C.	Maximum Budget Limit	(II-C)	1,347,347.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	144,798.62
E.	Adopted Budget	(II-E)	1,225,588.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,083,671.44
H.	Maximum Budget Limit	(II-H)	1,352,408.51
I.	Highest Budget Without a Vote	(II-I)	1,228,470.06
J.	Highest Budget	(II-J)	1,352,408.51
K.	Highest Voted Amount	(II-K)	123,938.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,228,470.06

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

A.	Operating Reserve (961)	(III-A)		122,847.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		720.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	720.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,143.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,143.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		153,711.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,228,470.06
1.	BASE Budget Limit	(V-A1)	1,083,671.44	
2.	Over-BASE Budget	(V-A2)	144,798.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		534,576.24
1.	Direct State Aid Paid By State	(V-B1)	534,576.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,168.25
D.	At Risk Student	(V-D)		2,624.63
E.	Indian Education For All	(V-E)		4,482.56
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		4,293.04
H.	Special Education Allowable Cost Payment	(V-H)		39,166.92
I.	Remaining Fund Balance Available	(V-I)		30,143.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,313.70
1.	Actual Non-Levy Revenue	(V-J1)	3,313.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		408,404.31
1.	State Guaranteed Tax Base Aid	(V-L1)	231,997.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,406.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,083,671.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		144,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		144,798.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.20
1.	District Property Tax Levy Mills	(V-U1)	30.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.99

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

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

01 General Fund

Adopted Budget	0001	1,228,470.06

Budget Uses

Expenditure Budget	0002	1,228,470.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,143.79
Direct State Aid	3110	534,576.24
Quality Educator	3111	55,168.25
At Risk Student	3112	2,624.63
Indian Education For All	3113	4,482.56
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	39,166.92
Data For Achievement	3116	4,293.04
State Guaranteed Tax Base Aid	3120	231,997.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	313.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,406.57		
Over-BASE Levy	1110(c)	144,798.62		
District Tax Levy			1110	321,205.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,228,470.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,852.00

Budget Uses

Expenditure Budget	0002	40,852.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,000.00
Contingency	0006	1,200.00
Over-Schedule	0011	27,652.00
Fund Balance for Budget	TFS48	10,751.16
Operating Reserve	0961	8,170.40
Unreserved Fund Balance Reappropriated	0970	2,580.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,600.00
State On-Schedule Trans Reimb	3210	6,600.00
District Tax Levy	1110	25,071.24
District Mills	999	5.23
Total Estimated Revenues to Fund Adopted Budget	0004	40,852.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

13 Tuition Fund

Adopted Budget	0001	74,668.00

Budget Uses

Expenditure Budget	0002	74,668.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,445.06
Unreserved Fund Balance Reappropriated	0970	3,445.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71,222.94
District Mills	999	14.85
Total Estimated Revenues to Fund Adopted Budget	0004	74,668.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

14 Retirement Fund

Adopted Budget	0001	160,970.00

Budget Uses

Expenditure Budget	0002	160,970.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,708.70
Operating Reserve	0961	32,194.00
Unreserved Fund Balance Reappropriated	0970	37,514.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	123,455.30
Total Estimated Revenues to Fund Adopted Budget	0004	160,970.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

17 Adult Education Fund

Adopted Budget	0001	34,693.00

Budget Uses

Expenditure Budget	0002	34,693.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,793.85
Operating Reserve	0961	12,142.55
Unreserved Fund Balance Reappropriated	0970	6,651.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,041.70
District Mills	999	5.85
Total Estimated Revenues to Fund Adopted Budget	0004	34,693.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	65,147.61

Budget Uses

Expenditure Budget	0002	65,147.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,147.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,147.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,147.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

29 Flexibility Fund

Adopted Budget	0001	4.49

Budget Uses

Expenditure Budget	0002	4.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

50 Debt Service Fund

3

Taxable Value		4,794,707.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	513.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,986.29
Jurisdiction Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
Elementary	3,500.00
Total SID Requirements	3,500.00

Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2019

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-27570270

61 Building Reserve Fund

Adopted Budget		0001	128,542.10

Budget Uses

Expenditure Budget		0002	128,542.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,942.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,942.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,600.00	
District Tax Levy		1110	35,600.00
District Mills		999	7.42
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.42
Total Estimated Revenues to Fund Adopted Budget		0004	128,542.10

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 379	N/A	4,751,903

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

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

Certification

District Clerk: Carrie Ruff

(Signature) (Date)

Chairperson, School Trustees: Nathan Lopuch

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,620,964.02	263,744.33	10%	10.06%	10,500.92	2,034,990.90	575,472.20	121.10
10 Transportation	282,063.00	56,412.60	20%	20.00%	16,304.16	22,029.08	243,729.76	51.29
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,929.46		N/A		6,929.46	0.00	0.00	0.00
14 Retirement	398,400.00	79,680.00	20%	20.00%	41,040.65	357,359.35		
17 Adult Education	25,885.74	0.00	35%	0.00%	25,885.74	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	56,296.05	0.00	N/A	0.00%	20,656.78	0.00	35,639.27	7.50
29 Flexibility	8,747.99	0.00	N/A	0.00%	8,747.99	0.00	0.00	0.00
61 Building Reserve	242,060.00	0.00	N/A	0.00%	194,540.97	0.00	47,519.03	10.00
Total of All Funds	3,641,346.26	399,836.93			324,606.67	2,414,379.33	902,360.26	189.89

50 Debt Service **Tax Jurisdiction**								
32-0590	32,132.66	16,094.53	20-9-438	50.09%	325.43	0.00	31,807.23	6.69

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	293 *
M1	BONNER 7-8	86 *

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

A.	Direct State Aid	(I-A)	1,070,620.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,309.44
D.	At Risk Student	(I-D)	18,477.38
E.	Indian Education For All	(I-E)	8,247.04
F.	American Indian Achievement Gap	(I-F)	7,918.00
G.	Data For Achievement	(I-G)	7,898.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	123,161.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,771.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,627.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	383
B.	BASE Budget Limit	(II-B)	2,206,752.89
C.	Maximum Budget Limit	(II-C)	2,763,018.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,078.94
E.	Adopted Budget	(II-E)	2,594,831.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,232,885.08
H.	Maximum Budget Limit	(II-H)	2,797,069.78
I.	Highest Budget Without a Vote	(II-I)	2,620,964.02
J.	Highest Budget	(II-J)	2,797,069.78
K.	Highest Voted Amount	(II-K)	176,105.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,620,964.02

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

A.	Operating Reserve (961)	(III-A)		262,096.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,647.93
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,647.93	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,500.92
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	10,500.92	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		274,245.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,620,964.02
	1. BASE Budget Limit	(V-A1)	2,232,885.08	
	2. Over-BASE Budget	(V-A2)	388,078.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,070,620.83
	1. Direct State Aid Paid By State	(V-B1)	1,070,620.83	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,309.44
D.	At Risk Student	(V-D)		18,477.38
E.	Indian Education For All	(V-E)		8,247.04
F.	American Indian Achievement Gap	(V-F)		7,918.00
G.	Data For Achievement	(V-G)		7,898.36
H.	Special Education Allowable Cost Payment	(V-H)		123,161.80
I.	Remaining Fund Balance Available	(V-I)		10,500.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,325.44
	1. Actual Non-Levy Revenue	(V-J1)	9,325.44	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		882,425.87
	1. State Guaranteed Tax Base Aid	(V-L1)	695,032.61	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	187,393.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,232,885.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		388,078.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		388,078.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		81.67
1.	District Property Tax Levy Mills	(V-U1)	81.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.10

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

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

01 General Fund

Adopted Budget	0001	2,620,964.02

Budget Uses

Expenditure Budget	0002	2,620,964.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,500.92
Direct State Aid	3110	1,070,620.83
Quality Educator	3111	94,309.44
At Risk Student	3112	18,477.38
Indian Education For All	3113	8,247.04
American Indian Achievement Gap	3114	7,918.00
State Spec Ed Allowable Cost Pymt to Districts	3115	123,161.80
Data For Achievement	3116	7,898.36
State Guaranteed Tax Base Aid	3120	695,032.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,083.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	241.91
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	187,393.26		
Over-BASE Levy	1110(c)	388,078.94		
District Tax Levy			1110	575,472.20
Total Estimated Revenues to Fund Adopted Budget			0004	2,620,964.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	282,063.00

Budget Uses

Expenditure Budget	0002	282,063.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,026.44
Contingency	0006	2,002.64
Over-Schedule	0011	260,033.92
Fund Balance for Budget	TFS48	72,716.76
Operating Reserve	0961	56,412.60
Unreserved Fund Balance Reappropriated	0970	16,304.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,014.54
State On-Schedule Trans Reimb	3210	11,014.54
District Tax Levy	1110	243,729.76
District Mills	999	51.29
Total Estimated Revenues to Fund Adopted Budget	0004	282,063.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

13 Tuition Fund

Adopted Budget	0001	6,929.46

Budget Uses

Expenditure Budget	0002	6,929.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,929.46
Unreserved Fund Balance Reappropriated	0970	6,929.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,929.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

14 Retirement Fund

Adopted Budget	0001	398,400.00

Budget Uses

Expenditure Budget	0002	398,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,720.65
Operating Reserve	0961	79,680.00
Unreserved Fund Balance Reappropriated	0970	41,040.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	357,359.35
Total Estimated Revenues to Fund Adopted Budget	0004	398,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

17 Adult Education Fund

Adopted Budget	0001	25,885.74

Budget Uses

Expenditure Budget	0002	25,885.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,885.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,885.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,885.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	56,296.05

Budget Uses

Expenditure Budget	0002	56,296.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,656.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,656.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,639.27
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	56,296.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

29 Flexibility Fund

Adopted Budget	0001	8,747.99

Budget Uses

Expenditure Budget	0002	8,747.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,747.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,747.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,747.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missouri

0590 Bonner Elem

Submit ID: 0590-73415341

50 Debt Service Fund

32-0590

Taxable Value		4,751,903.00
Adopted Budget	0001	32,132.66

Budget Uses

Expenditure Budget	0002	32,132.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,419.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	16,094.53
Unreserved Fund Balance Reappropriated	0970	325.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,807.23
Jurisdiction Mills	999	6.69
Total Estimated Revenues to Fund Adopted Budget	0004	32,132.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	269,877.61	22,655.44	9,477.22	0.00

Total Bond Requirements 32,132.66

Total Debt Service Requirements 0002 32,132.66

Budget Report
FY 2019

32 Missoula

0590 Bonner Elem

Submit ID: 0590-73415341

61 Building Reserve Fund

Adopted Budget		0001	242,060.00

Budget Uses

Expenditure Budget		0002	242,060.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	194,540.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	194,540.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,519.03	
District Tax Levy		1110	47,519.03
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	242,060.00

Budget Report
FY 2019

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-57031646

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	185	N/A	4,721,960

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Bob Warfle

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-57031646

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,413,481.21	93,860.48	10%	6.64%	0.00	957,434.46	456,046.75	96.57
10 Transportation	179,737.81	32,625.00	20%	18.15%	0.00	40,983.51	138,754.30	29.38
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	51,521.97		N/A		15,521.97	0.00	36,000.00	7.62
14 Retirement	206,374.91	36,545.65	20%	17.71%	0.00	206,374.91		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	7,871.27	0.00	628.73	0.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,900.39	0.00	N/A	0.00%	5,900.39	0.00	35,000.00	7.41
29 Flexibility	8,000.00	3,550.71	N/A	44.38%	0.00	8,000.00	0.00	0.00
61 Building Reserve	33,000.00	4,804.21	N/A	14.56%	0.00	0.00	33,000.00	6.99
Total of All Funds	1,941,516.29	174,361.05			29,293.63	1,212,792.88	699,429.78	148.10

50 Debt Service **Tax Jurisdiction**								
sd7	99,443.76	0.00	20-9-438	0.00%	1,832.26	0.00	97,611.50	20.67

Budget Report
FY 2019

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-57031646

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	127
M1	BOULDER 7-8	58

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

A.	Direct State Aid	(I-A)	570,170.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,737.20
D.	At Risk Student	(I-D)	10,159.75
E.	Indian Education For All	(I-E)	4,025.60
F.	American Indian Achievement Gap	(I-F)	3,638.00
G.	Data For Achievement	(I-G)	3,855.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	42,228.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,285.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,304.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	180
B.	BASE Budget Limit	(II-B)	1,102,250.33
C.	Maximum Budget Limit	(II-C)	1,362,643.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,376,425.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,158,689.92
H.	Maximum Budget Limit	(II-H)	1,444,708.22
I.	Highest Budget Without a Vote	(II-I)	1,413,481.21
J.	Highest Budget	(II-J)	1,444,708.22
K.	Highest Voted Amount	(II-K)	31,227.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,413,481.21

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

A.	Operating Reserve (961)	(III-A)		93,860.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		93,860.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,413,481.21
1.	BASE Budget Limit	(V-A1)	1,158,689.92	
2.	Over-BASE Budget	(V-A2)	254,791.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		570,170.53
1.	Direct State Aid Paid By State	(V-B1)	570,170.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,737.20
D.	At Risk Student	(V-D)		10,159.75
E.	Indian Education For All	(V-E)		4,025.60
F.	American Indian Achievement Gap	(V-F)		3,638.00
G.	Data For Achievement	(V-G)		3,855.40
H.	Special Education Allowable Cost Payment	(V-H)		42,228.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,005.63
1.	Actual Non-Levy Revenue	(V-J1)	1,005.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		469,868.90
1.	State Guaranteed Tax Base Aid	(V-L1)	268,613.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,255.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,158,689.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		254,791.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.96
1.	District Property Tax Levy Mills	(V-U1)	53.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		96.57

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

01 General Fund

Adopted Budget	0001	1,413,481.21

Budget Uses

Expenditure Budget	0002	1,413,481.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	570,170.53
Quality Educator	3111	53,737.20
At Risk Student	3112	10,159.75
Indian Education For All	3113	4,025.60
American Indian Achievement Gap	3114	3,638.00
State Spec Ed Allowable Cost Pymt to Districts	3115	42,228.91
Data For Achievement	3116	3,855.40
State Guaranteed Tax Base Aid	3120	268,613.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,005.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,255.46		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	456,046.75
Total Estimated Revenues to Fund Adopted Budget			0004	1,413,481.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,737.81

Budget Uses

Expenditure Budget	0002	179,737.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,257.74
Contingency	0006	3,725.77
Over-Schedule	0011	138,754.30
Fund Balance for Budget	TFS48	32,625.00
Operating Reserve	0961	32,625.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,491.75
State On-Schedule Trans Reimb	3210	20,491.76
District Tax Levy	1110	138,754.30
District Mills	999	29.38
Total Estimated Revenues to Fund Adopted Budget	0004	179,737.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	51,521.97

Budget Uses

Expenditure Budget	0002	51,521.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,521.97
Unreserved Fund Balance Reappropriated	0970	15,521.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,000.00
District Mills	999	7.62
Total Estimated Revenues to Fund Adopted Budget	0004	51,521.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-57031646

14 Retirement Fund

Adopted Budget	0001	206,374.91

Budget Uses

Expenditure Budget	0002	206,374.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,545.65
Operating Reserve	0961	36,545.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,374.91
Total Estimated Revenues to Fund Adopted Budget	0004	206,374.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,846.27
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	7,871.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	628.73
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	40,900.39

Budget Uses

Expenditure Budget	0002	40,900.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,900.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,900.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	7.41
Total Estimated Revenues to Fund Adopted Budget	0004	40,900.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,550.71
Operating Reserve	0961	3,550.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	8,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-57031646

50 Debt Service Fund

sd7

Taxable Value		4,721,960.00
Adopted Budget	0001	99,443.76

Budget Uses

Expenditure Budget	0002	99,443.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,832.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,832.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,611.50
Jurisdiction Mills	999	20.67
Total Estimated Revenues to Fund Adopted Budget	0004	99,443.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/19/2011	06/30/2021	810,000.00	185,000.00	90,000.00	8,943.76	500.00
Total Bond Requirements							99,443.76
Total Debt Service Requirements						0002	99,443.76

Budget Report
FY 2019
22 Jefferson

0456 Boulder Elem

Submit ID: 0456-57031646

61 Building Reserve Fund

Adopted Budget		0001	33,000.00

Budget Uses

Expenditure Budget		0002	33,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,804.21
Operating Reserve		0961	4,804.21
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,000.00	
District Tax Levy		1110	33,000.00
District Mills		999	6.99
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.99
Total Estimated Revenues to Fund Adopted Budget		0004	33,000.00

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 319	N/A	1,334,191

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

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

Certification

District Clerk: Alvina Friede

(Signature) (Date)

Chairperson, School Trustees: Mary Lou Rosette

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,884,851.34	167,799.76	10%	8.90%	0.00	1,833,205.51	51,645.83	38.75
10 Transportation	157,000.00	0.00	20%	0.00%	0.00	65,000.00	92,000.00	68.96
11 Bus Depreciation	135,888.02	0.00	N/A	0.00%	48,087.74	0.00	87,800.28	65.81
13 Tuition	1,342.32		N/A		1,342.32	0.00	0.00	0.00
14 Retirement	420,408.33	50,387.24	20%	11.99%	0.00	420,408.33		
17 Adult Education	5,413.32	1,894.66	35%	35.00%	3,518.66	0.00	1,894.66	1.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	40.28	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,604,903.33	220,121.94			52,948.72	2,318,613.84	233,340.77	174.94

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

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	257 *
M1	BOX ELDER 7-8	62 *

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

A.	Direct State Aid	(I-A)	904,497.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,360.27
D.	At Risk Student	(I-D)	29,191.99
E.	Indian Education For All	(I-E)	6,941.44
F.	American Indian Achievement Gap	(I-F)	62,274.00
G.	Data For Achievement	(I-G)	6,647.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	46,074.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,358.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,730.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	335
B.	BASE Budget Limit	(II-B)	1,935,040.17
C.	Maximum Budget Limit	(II-C)	2,374,198.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,935,040.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,884,851.34
H.	Maximum Budget Limit	(II-H)	2,311,049.80
I.	Highest Budget Without a Vote	(II-I)	1,884,851.34
J.	Highest Budget	(II-J)	2,311,049.80
K.	Highest Voted Amount	(II-K)	426,198.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,884,851.34

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

A.	Operating Reserve (961)	(III-A)		167,799.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,799.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,884,851.34
1.	BASE Budget Limit	(V-A1)	1,884,851.34	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		904,497.93
1.	Direct State Aid Paid By State	(V-B1)	904,497.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,360.27
D.	At Risk Student	(V-D)		29,191.99
E.	Indian Education For All	(V-E)		6,941.44
F.	American Indian Achievement Gap	(V-F)		62,274.00
G.	Data For Achievement	(V-G)		6,647.96
H.	Special Education Allowable Cost Payment	(V-H)		46,074.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		180.00
1.	Actual Non-Levy Revenue	(V-J1)	180.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		738,683.33
1.	State Guaranteed Tax Base Aid	(V-L1)	687,037.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,645.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,884,851.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.75

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

Budget Report
FY 2019
21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

01 General Fund

Adopted Budget	0001	1,884,851.34

Budget Uses

Expenditure Budget	0002	1,884,851.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	904,497.93
Quality Educator	3111	90,360.27
At Risk Student	3112	29,191.99
Indian Education For All	3113	6,941.44
American Indian Achievement Gap	3114	62,274.00
State Spec Ed Allowable Cost Pymt to Districts	3115	46,074.42
Data For Achievement	3116	6,647.96
State Guaranteed Tax Base Aid	3120	687,037.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	180.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,645.83		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	51,645.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,884,851.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	157,000.00

Budget Uses

Expenditure Budget	0002	157,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,500.00
Contingency	0006	6,500.00
Over-Schedule	0011	92,000.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,500.00
State On-Schedule Trans Reimb	3210	32,500.00
District Tax Levy	1110	92,000.00
District Mills	999	68.96
Total Estimated Revenues to Fund Adopted Budget	0004	157,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

11 Bus Depreciation Fund

Adopted Budget	0001	135,888.02

Budget Uses

Expenditure Budget	0002	135,888.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,087.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,087.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,800.28
District Mills	999	65.81
Total Estimated Revenues to Fund Adopted Budget	0004	135,888.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird All American T3FE	2019	51,750.00	0.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	0.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	10,760.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	21,800.00	10,900.00	10,900.00
2014 Blue Bird All American Bus	2014	52,150.00	41,720.00	10,430.00	10,430.00
2014 International Bus	2014	58,426.41	46,741.12	11,685.28	11,685.28
2012 Blue Bird	2012	62,200.00	74,640.00	12,440.00	12,440.00
2011 Blue Bird	2011	48,850.00	68,390.00	9,770.00	4,885.00
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2009 Blue Bird	2010	53,500.00	80,250.00	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					87,800.28

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

13 Tuition Fund

Adopted Budget	0001	1,342.32

Budget Uses

Expenditure Budget	0002	1,342.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,342.32
Unreserved Fund Balance Reappropriated	0970	1,342.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,342.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	420,408.33

Budget Uses

Expenditure Budget	0002	420,408.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,387.24
Operating Reserve	0961	50,387.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	420,408.33
Total Estimated Revenues to Fund Adopted Budget	0004	420,408.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,413.32

Budget Uses

Expenditure Budget	0002	5,413.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,413.32
Operating Reserve	0961	1,894.66
Unreserved Fund Balance Reappropriated	0970	3,518.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,894.66
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	5,413.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	40.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Budget Report
FY 2019

21 Hill

0425 Box Elder Elem

Submit ID: 0425-84553833

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	117	1,334,191

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

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

Certification

District Clerk: Alvina Friede

(Signature) (Date)

Chairperson, School Trustees: Mary Lou Rosette

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,034,645.08	77,657.13	10%	7.51%	0.00	1,008,246.02	26,399.06	19.78
10 Transportation	153,000.00	1,733.02	20%	1.13%	0.00	64,350.00	88,650.00	66.44
11 Bus Depreciation	149,802.61	0.00	N/A	0.00%	62,002.33	0.00	87,800.28	65.81
13 Tuition	1,353.17		N/A		1,353.17	0.00	0.00	0.00
14 Retirement	179,829.56	0.00	20%	0.00%	0.00	179,829.56		
17 Adult Education	5,380.00	1,883.00	35%	35.00%	553.19	0.00	4,826.81	3.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	8.60	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,524,010.42	81,281.75			63,908.69	1,252,425.58	207,676.15	155.65

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

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 117 *

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

A.	Direct State Aid	(I-A)	511,437.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,684.73
D.	At Risk Student	(I-D)	11,896.89
E.	Indian Education For All	(I-E)	2,545.92
F.	American Indian Achievement Gap	(I-F)	21,186.00
G.	Data For Achievement	(I-G)	2,438.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	26,086.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,119.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,704.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	129
B.	BASE Budget Limit	(II-B)	1,071,522.96
C.	Maximum Budget Limit	(II-C)	1,329,254.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,071,522.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,034,645.08
H.	Maximum Budget Limit	(II-H)	1,282,199.78
I.	Highest Budget Without a Vote	(II-I)	1,034,645.08
J.	Highest Budget	(II-J)	1,282,199.78
K.	Highest Voted Amount	(II-K)	247,554.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,034,645.08

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

A.	Operating Reserve (961)	(III-A)		77,657.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		77,657.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,034,645.08
1.	BASE Budget Limit	(V-A1)	1,034,645.08	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		511,437.29
1.	Direct State Aid Paid By State	(V-B1)	511,437.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,684.73
D.	At Risk Student	(V-D)		11,896.89
E.	Indian Education For All	(V-E)		2,545.92
F.	American Indian Achievement Gap	(V-F)		21,186.00
G.	Data For Achievement	(V-G)		2,438.28
H.	Special Education Allowable Cost Payment	(V-H)		26,086.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		225.00
1.	Actual Non-Levy Revenue	(V-J1)	225.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		416,144.18
1.	State Guaranteed Tax Base Aid	(V-L1)	389,745.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,399.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,034,645.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.78
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.78

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

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

01 General Fund

Adopted Budget	0001	1,034,645.08

Budget Uses

Expenditure Budget	0002	1,034,645.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	511,437.29
Quality Educator	3111	42,684.73
At Risk Student	3112	11,896.89
Indian Education For All	3113	2,545.92
American Indian Achievement Gap	3114	21,186.00
State Spec Ed Allowable Cost Pymt to Districts	3115	26,086.79
Data For Achievement	3116	2,438.28
State Guaranteed Tax Base Aid	3120	389,745.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	225.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,399.06		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	26,399.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,034,645.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

10 Transportation Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,500.00
Contingency	0006	5,850.00
Over-Schedule	0011	88,650.00
Fund Balance for Budget	TFS48	1,733.02
Operating Reserve	0961	1,733.02
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,175.00
State On-Schedule Trans Reimb	3210	32,175.00
District Tax Levy	1110	88,650.00
District Mills	999	66.44
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

11 Bus Depreciation Fund

Adopted Budget	0001	149,802.61

Budget Uses

Expenditure Budget	0002	149,802.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,002.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,002.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,800.28
District Mills	999	65.81
Total Estimated Revenues to Fund Adopted Budget	0004	149,802.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird All American T3FE	2019	51,750.00	0.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	0.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	10,760.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	21,800.00	10,900.00	10,900.00
2014 Blue Bird All American Bus	2014	52,150.00	41,720.00	10,430.00	10,430.00
2014 International Bus	2014	58,426.40	46,741.12	11,685.28	11,685.28
2012 Blue Bird	2012	62,200.00	74,640.00	12,440.00	12,440.00
2011 Blue Bird	2011	48,850.00	68,390.00	9,770.00	4,885.00
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2009 Blue Bird	2010	53,500.00	80,250.00	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					87,800.28

Budget Report
FY 2019
21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

13 Tuition Fund

Adopted Budget	0001	1,353.17

Budget Uses

Expenditure Budget	0002	1,353.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,353.17
Unreserved Fund Balance Reappropriated	0970	1,353.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,353.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

14 Retirement Fund

Adopted Budget	0001	179,829.56

Budget Uses

Expenditure Budget	0002	179,829.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	179,829.56
Total Estimated Revenues to Fund Adopted Budget	0004	179,829.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

17 Adult Education Fund

Adopted Budget	0001	5,380.00

Budget Uses

Expenditure Budget	0002	5,380.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,436.19
Operating Reserve	0961	1,883.00
Unreserved Fund Balance Reappropriated	0970	553.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,826.81
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	5,380.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	8.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019
21 Hill

0426 Box Elder H S

Submit ID: 0426-76282195

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-38262574

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4,936	N/A	156,191,478

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

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

Certification

District Clerk: Mike Waterman

(Signature) (Date)

Chairperson, School Trustees: Andy Willett

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

Submit ID: 0350-38262574

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	33,359,251.00	3,110,680.36	10%	9.32%	0.00	20,403,515.70	12,955,735.30	82.94
10 Transportation	2,152,682.00	430,536.40	20%	20.00%	200,318.24	607,839.87	1,344,523.89	8.61
11 Bus Depreciation	293,066.00	0.00	N/A	0.00%	292,565.39	500.61	0.00	0.00
13 Tuition	286,664.00		N/A		1,384.80	0.00	285,279.20	1.83
14 Retirement	5,150,000.00	1,030,000.00	20%	20.00%	352,809.38	4,797,190.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	895,029.00	0.00	N/A	0.00%	425,705.04	749.96	468,574.00	3.00
29 Flexibility	5,567.00	0.00	N/A	0.00%	1,567.00	4,000.00	0.00	0.00
61 Building Reserve	3,137,735.00	0.00	N/A	0.00%	1,630,235.00	22,500.00	1,500,000.00	9.60
Total of All Funds	45,279,994.00	4,571,216.76			2,904,584.85	25,836,296.76	16,554,112.39	105.98

50 Debt Service Tax Jurisdiction								
2006	6,819,557.00	0.00	20-9-438	0.00%	1,090,933.86	4,000.00	5,724,623.14	36.65

Budget Report
FY 2019

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-38262574

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,866
M1	BOZEMAN 7-8	1,070

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

A.	Direct State Aid	(I-A)	12,891,421.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,137,768.39
D.	At Risk Student	(I-D)	71,076.41
E.	Indian Education For All	(I-E)	107,407.36
F.	American Indian Achievement Gap	(I-F)	29,746.00
G.	Data For Achievement	(I-G)	102,866.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,535,258.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	106,696.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,820
B.	BASE Budget Limit	(II-B)	25,577,255.93
C.	Maximum Budget Limit	(II-C)	31,996,832.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,466,442.96
E.	Adopted Budget	(II-E)	32,228,034.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	26,670,122.04
H.	Maximum Budget Limit	(II-H)	33,359,251.00
I.	Highest Budget Without a Vote	(II-I)	33,235,349.90
J.	Highest Budget	(II-J)	33,359,251.00
K.	Highest Voted Amount	(II-K)	123,901.10
L.	Amount Approved on Ballot by Voters	(II-L)	291,000.00
M.	Adopted Budget	(II-M)	33,359,251.00

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

A.	Operating Reserve (961)	(III-A)		2,940,680.36
B.	TIF Operating Reserve (962)	(III-B)		170,000.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,110,680.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		33,359,251.00
	1. BASE Budget Limit	(V-A1)	26,670,122.04	
	2. Over-BASE Budget	(V-A2)	6,689,128.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		12,891,421.98
	1. Direct State Aid Paid By State	(V-B1)	12,891,421.98	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,137,768.39
D.	At Risk Student	(V-D)		71,076.41
E.	Indian Education For All	(V-E)		107,407.36
F.	American Indian Achievement Gap	(V-F)		29,746.00
G.	Data For Achievement	(V-G)		102,866.24
H.	Special Education Allowable Cost Payment	(V-H)		1,535,258.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		81,324.22
	1. Actual Non-Levy Revenue	(V-J1)	81,324.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		10,713,253.24
	1. State Guaranteed Tax Base Aid	(V-L1)	4,347,862.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,365,391.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		26,670,122.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		98,784.90
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	98,784.90	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,590,344.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,689,128.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.19
1.	District Property Tax Levy Mills	(V-U1)	42.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.94

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

Budget Report
FY 2019
16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-38262574

01 General Fund

Adopted Budget	0001	33,359,251.00

Budget Uses

Expenditure Budget	0002	33,359,251.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	170,000.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	12,891,421.98
Quality Educator	3111	1,137,768.39
At Risk Student	3112	71,076.41
Indian Education For All	3113	107,407.36
American Indian Achievement Gap	3114	29,746.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,535,258.20
Data For Achievement	3116	102,866.24
State Guaranteed Tax Base Aid	3120	4,347,862.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	81,324.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	98,784.90

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,365,391.24		
Over-BASE Levy	1110(c)	6,590,344.06		
District Tax Levy			1110	12,955,735.30
Total Estimated Revenues to Fund Adopted Budget			0004	33,359,251.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,152,682.00

Budget Uses

Expenditure Budget	0002	2,152,682.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	548,945.34
Contingency	0006	54,894.53
Over-Schedule	0011	1,548,842.13
Fund Balance for Budget	TFS48	630,854.64
Operating Reserve	0961	430,536.40
Unreserved Fund Balance Reappropriated	0970	200,318.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	2,500.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	301,919.93
State On-Schedule Trans Reimb	3210	301,919.94
District Tax Levy	1110	1,344,523.89
District Mills	999	8.61
Total Estimated Revenues to Fund Adopted Budget	0004	2,152,682.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0350-38262574

11 Bus Depreciation Fund

Adopted Budget	0001	293,066.00

Budget Uses

Expenditure Budget	0002	293,066.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	292,565.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	292,565.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.61
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	293,066.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	286,664.00

Budget Uses

Expenditure Budget	0002	286,664.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,384.80
Unreserved Fund Balance Reappropriated	0970	1,384.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	285,279.20
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	286,664.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	5,150,000.00

Budget Uses

Expenditure Budget	0002	5,150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,382,809.38
Operating Reserve	0961	1,030,000.00
Unreserved Fund Balance Reappropriated	0970	352,809.38

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,795,690.62
Total Estimated Revenues to Fund Adopted Budget	0004	5,150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	895,029.00

Budget Uses

Expenditure Budget	0002	895,029.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	425,705.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	425,705.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	749.96
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	468,574.00
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	895,029.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	5,567.00

Budget Uses

Expenditure Budget	0002	5,567.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,567.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,567.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	4,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,567.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0350-38262574

0350 Bozeman Elem

50 Debt Service Fund

2006

Budget Report
FY 2019
16 Gallatin
0350 Bozeman Elem

Submit ID: 0350-38262574

2006

Taxable Value		156,191,478.00
Adopted Budget	0001	6,819,557.00

Budget Uses

Expenditure Budget	0002	6,819,557.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	374,345.50
Fund Balance for Budget	TFS48	716,588.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	716,588.36
TIF Fund Balance Reappropriated	0973	374,345.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,724,623.14
Jurisdiction Mills	999	36.65
Total Estimated Revenues to Fund Adopted Budget	0004	6,819,557.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0350-38262574

0350 Bozeman Elem

2006

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	6,950,000.00	445,000.00	203,450.00	750.00
Elementary Bond	01/10/2013	06/01/2032	16,375,000.00	11,810,000.00	710,000.00	451,768.76	750.00
Elementary Refunding Bond	08/20/2014	06/30/2019	6,745,000.00	6,330,000.00	220,000.00	183,437.50	750.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	2,645,000.00	20,000.00	75,150.00	750.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	6,010,000.00	900,000.00	241,400.00	750.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	19,020,000.00	845,000.00	797,300.00	750.00
Elementary Refunding Bond	04/20/2017	06/01/2021	4,610,000.00	2,000,000.00	1,545,000.00	141,800.00	750.00
Total Bond Requirements							6,784,556.26

SIDs

Issue Type	Amount
Elementary	35,000.74
Total SID Requirements	35,000.74

Total Debt Service Requirements	0002	6,819,557.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0350-38262574

0350 Bozeman Elem

61 Building Reserve Fund

Adopted Budget		0001	3,137,735.00

Budget Uses

Expenditure Budget		0002	3,137,735.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	60,000.00
Fund Balance for Budget		TFS48	1,570,235.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,570,235.00
TIF Fund Balance Reappropriated		0973	60,000.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,440,000.00	
Building Reserve Permissive Levy	1110(b)	60,000.00	
District Tax Levy		1110	1,500,000.00
District Mills		999	9.60
Building Reserves Voted Mills			9.22
Building Reserves Permissive Mills			0.38
Total Estimated Revenues to Fund Adopted Budget		0004	3,137,735.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2013	9,000,000.00	6	7,500,000.00	1,500,000.00	1,440,000.00
Total					1,440,000.00

Budget Report
FY 2019

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53229038

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,268	187,815,184

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

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

Certification

District Clerk: Mike Waterman

(Signature) (Date)

Chairperson, School Trustees: Andy Willett

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53229038

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	17,684,592.00	1,762,987.75	10%	9.97%	0.00	10,335,567.33	7,349,024.67	39.14
10 Transportation	1,043,461.00	208,692.20	20%	20.00%	119,800.56	354,254.80	569,405.64	3.03
11 Bus Depreciation	293,311.00	0.00	N/A	0.00%	292,811.49	499.51	0.00	0.00
13 Tuition	624,143.00		N/A		400,504.69	0.00	223,638.31	1.19
14 Retirement	3,050,000.00	610,000.00	20%	20.00%	541,056.43	2,508,943.57		
17 Adult Education	390,480.00	136,668.00	35%	35.00%	54,318.83	31,500.00	304,661.17	1.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	885,983.00	0.00	N/A	0.00%	684,483.21	1,499.79	200,000.00	1.06
29 Flexibility	5,520.00	0.00	N/A	0.00%	1,519.50	4,000.50	0.00	0.00
61 Building Reserve	6,131,051.00	0.00	N/A	0.00%	4,468,551.47	37,498.59	1,650,000.00	8.79
Total of All Funds	30,108,541.00	2,718,347.95			6,563,046.18	13,273,764.09	10,296,729.79	54.83

50 Debt Service **Tax Jurisdiction**								
2006	2,918,016.00	0.00	20-9-438	0.00%	38,874.20	1,500.00	2,877,641.80	13.29
2017A	7,669,850.00	0.00	20-9-438	0.00%	0.00	1,500.00	7,668,350.00	40.83

Budget Report
FY 2019

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0351 Bozeman H S

Submit ID: 0351-53229038

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,268

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

A.	Direct State Aid	(I-A)	7,166,390.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	514,400.65
D.	At Risk Student	(I-D)	24,693.80
E.	Indian Education For All	(I-E)	49,351.68
F.	American Indian Achievement Gap	(I-F)	15,408.00
G.	Data For Achievement	(I-G)	47,265.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	500,639.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	85,272.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,201
B.	BASE Budget Limit	(II-B)	13,557,749.47
C.	Maximum Budget Limit	(II-C)	16,919,897.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,416,048.69
E.	Adopted Budget	(II-E)	17,224,308.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,177,769.68
H.	Maximum Budget Limit	(II-H)	17,684,592.15
I.	Highest Budget Without a Vote	(II-I)	17,684,592.15
J.	Highest Budget	(II-J)	17,684,592.15
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	163,000.00
M.	Adopted Budget	(II-M)	17,684,592.00

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

A.	Operating Reserve (961)	(III-A)		1,720,487.75
B.	TIF Operating Reserve (962)	(III-B)		42,500.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,762,987.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		17,684,592.00
1.	BASE Budget Limit	(V-A1)	14,177,769.68	
2.	Over-BASE Budget	(V-A2)	3,506,822.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,166,390.72
1.	Direct State Aid Paid By State	(V-B1)	7,166,390.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		514,400.65
D.	At Risk Student	(V-D)		24,693.80
E.	Indian Education For All	(V-E)		49,351.68
F.	American Indian Achievement Gap	(V-F)		15,408.00
G.	Data For Achievement	(V-G)		47,265.12
H.	Special Education Allowable Cost Payment	(V-H)		500,639.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		68,568.47
1.	Actual Non-Levy Revenue	(V-J1)	68,568.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,791,051.79
1.	State Guaranteed Tax Base Aid	(V-L1)	1,808,619.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,982,432.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,177,769.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		140,230.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	140,230.32	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,366,592.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,506,822.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.21
U.	Over-BASE Mills	(V-U)		17.93
1.	District Property Tax Levy Mills	(V-U1)	17.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.14

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

Budget Report
FY 2019

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0351 Bozeman H S

Submit ID: 0351-53229038

01 General Fund

Adopted Budget	0001	17,684,592.00

Budget Uses

Expenditure Budget	0002	17,684,592.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	42,500.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,166,390.72
Quality Educator	3111	514,400.65
At Risk Student	3112	24,693.80
Indian Education For All	3113	49,351.68
American Indian Achievement Gap	3114	15,408.00
State Spec Ed Allowable Cost Pymt to Districts	3115	500,639.45
Data For Achievement	3116	47,265.12
State Guaranteed Tax Base Aid	3120	1,808,619.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	68,568.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	140,230.32

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,982,432.67		
Over-BASE Levy	1110(c)	3,366,592.00		
District Tax Levy			1110	7,349,024.67
Total Estimated Revenues to Fund Adopted Budget			0004	17,684,592.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,043,461.00

Budget Uses

Expenditure Budget	0002	1,043,461.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	320,686.18
Contingency	0006	32,068.62
Over-Schedule	0011	690,706.20
Fund Balance for Budget	TFS48	328,492.76
Operating Reserve	0961	208,692.20
Unreserved Fund Balance Reappropriated	0970	119,800.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,000.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	176,377.40
State On-Schedule Trans Reimb	3210	176,377.40
District Tax Levy	1110	569,405.64
District Mills	999	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,043,461.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0351-53229038

11 Bus Depreciation Fund

Adopted Budget	0001	293,311.00

Budget Uses

Expenditure Budget	0002	293,311.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	292,811.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	292,811.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.51
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	293,311.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
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Submit ID: 0351-53229038

13 Tuition Fund

Adopted Budget	0001	624,143.00

Budget Uses

Expenditure Budget	0002	624,143.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	400,504.69
Unreserved Fund Balance Reappropriated	0970	400,504.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	223,638.31
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	624,143.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

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Submit ID: 0351-53229038

14 Retirement Fund

Adopted Budget	0001	3,050,000.00

Budget Uses

Expenditure Budget	0002	3,050,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,151,056.43
Operating Reserve	0961	610,000.00
Unreserved Fund Balance Reappropriated	0970	541,056.43

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,506,943.57
Total Estimated Revenues to Fund Adopted Budget	0004	3,050,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	390,480.00

Budget Uses

Expenditure Budget	0002	390,480.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190,986.83
Operating Reserve	0961	136,668.00
Unreserved Fund Balance Reappropriated	0970	54,318.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	31,000.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	304,661.17
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	390,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	885,983.00

Budget Uses

Expenditure Budget	0002	885,983.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	684,483.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	684,483.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.79
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	885,983.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53229038

29 Flexibility Fund

Adopted Budget	0001	5,520.00

Budget Uses

Expenditure Budget	0002	5,520.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,519.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,519.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	4,000.50
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53229038

50 Debt Service Fund

2006

Taxable Value		216,522,572.00
Adopted Budget	0001	2,918,016.00

Budget Uses

Expenditure Budget	0002	2,918,016.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,874.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,874.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,877,641.80
Jurisdiction Mills	999	13.29
Total Estimated Revenues to Fund Adopted Budget	0004	2,918,016.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	3,910,000.00	0.00	142,593.76	750.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	5,110,000.00	15,000.00	170,481.26	750.00
High School Refunding Bond	03/05/2015	06/01/2022	8,750,000.00	4,205,000.00	1,570,000.00	210,590.00	750.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	4,600,000.00	665,000.00	131,350.00	750.00
Total Bond Requirements							2,908,015.02

SIDs

Issue Type	Amount
High School	10,000.98
Total SID Requirements	10,000.98

Total Debt Service Requirements	0002	2,918,016.00

Budget Report
FY 2019

16 Gallatin

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0351 Bozeman H S

2017A

Taxable Value		187,815,184.00
Adopted Budget	0001	7,669,850.00

Budget Uses

Expenditure Budget	0002	7,669,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,668,350.00
Jurisdiction Mills	999	40.83
Total Estimated Revenues to Fund Adopted Budget	0004	7,669,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	96,515,000.00	3,485,000.00	4,184,100.00	750.00

Total Bond Requirements		7,669,850.00
Total Debt Service Requirements	0002	7,669,850.00

Budget Report
FY 2019

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53229038

61 Building Reserve Fund

Adopted Budget		0001	6,131,051.00

Budget Uses

Expenditure Budget		0002	6,131,051.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	179,944.17
Fund Balance for Budget		TFS48	4,288,607.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,288,607.30
TIF Fund Balance Reappropriated		0973	179,944.17

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	12,499.53
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,470,055.83	
Building Reserve Permissive Levy	1110(b)	179,944.17	
District Tax Levy		1110	1,650,000.00
District Mills		999	8.79
Building Reserves Voted Mills			7.83
Building Reserves Permissive Mills			0.96
Total Estimated Revenues to Fund Adopted Budget		0004	6,131,051.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	9,900,000.00	6	3,300,000.00	1,650,000.00	1,470,055.83
Total					1,470,055.83

Budget Report
FY 2019

05 Carbon

Submit ID: 0059-03261812

0059 Bridger K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 145	63	8,144,845

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

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

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Krystal Zentner

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-03261812

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,985,871.39	201,579.93	10%	10.15%	42,270.70	1,103,032.47	840,568.22	103.20
10 Transportation	358,290.00	71,658.00	20%	20.00%	58,130.18	53,663.08	246,496.74	30.26
11 Bus Depreciation	240,080.48	0.00	N/A	0.00%	125,093.88	1,000.00	113,986.60	13.99
13 Tuition	79,000.00		N/A		5,879.20	100.00	73,020.80	8.97
14 Retirement	297,000.00	59,400.00	20%	20.00%	37,589.67	259,410.33		
17 Adult Education	35,500.00	12,425.00	35%	35.00%	924.28	0.00	34,575.72	4.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,331.89	0.00	N/A	0.00%	3,231.89	100.00	30,000.00	3.68
29 Flexibility	36,398.14	0.00	N/A	0.00%	16,198.14	20,200.00	0.00	0.00
61 Building Reserve	141,205.34	0.00	N/A	0.00%	15,305.34	0.00	125,900.00	15.46
Total of All Funds	3,206,677.24	345,062.93			304,623.28	1,437,505.88	1,464,548.08	179.81

50 Debt Service Tax Jurisdiction								
0059	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0059 Bridger K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	116 *
M1	BRIDGER 7-8	29 *
H1	BRIDGER HS 9-12	63

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

A.	Direct State Aid	(I-A)	790,930.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,257.50
D.	At Risk Student	(I-D)	8,368.49
E.	Indian Education For All	(I-E)	4,526.08
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	4,334.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	57,306.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,288.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,635.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,179.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,582,935.19
C.	Maximum Budget Limit	(II-C)	1,976,089.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	412,695.45
E.	Adopted Budget	(II-E)	1,995,630.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	86%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,594,650.90
H.	Maximum Budget Limit	(II-H)	1,979,628.65
I.	Highest Budget Without a Vote	(II-I)	1,985,871.39
J.	Highest Budget	(II-J)	2,007,864.03
K.	Highest Voted Amount	(II-K)	21,992.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,985,871.39

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

A.	Operating Reserve (961)	(III-A)		198,587.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,992.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,992.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,270.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,270.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		243,850.63

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	39,868.94	17,437.44	57,306.38
B.	Special Education RSBG to Coop	7,126.98	3,161.97	10,288.95
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,798.37	8,239.76	27,038.13

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	851,875.00	448,591.50	1,300,466.50
		1,008,192.00	761,227.50	1,769,419.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	355,891.78	268,713.31	624,605.08
H.	Special Education in BASE@40%	18,798.37	8,239.76	27,038.13
I.	Subsidized BASE Amount	374,690.15	276,953.07	651,643.21
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,985,871.39
1.	BASE Budget Limit	(V-A1)	1,594,650.90	
2.	Over-BASE Budget	(V-A2)	391,220.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		790,930.51
1.	Direct State Aid Paid By State	(V-B1)	790,930.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,257.50
D.	At Risk Student	(V-D)		8,368.49
E.	Indian Education For All	(V-E)		4,526.08
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		4,334.72

H.	Special Education Allowable Cost Payment	(V-H)		57,306.38
I.	Remaining Fund Balance Available	(V-I)		42,270.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,954.24
1.	Actual Non-Levy Revenue	(V-J1)	1,954.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		607,418.28
1.	State Guaranteed Tax Base Aid	(V-L1)	158,070.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	449,347.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,594,650.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		391,220.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		391,220.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.02
T.	BASE Mills - High School	(V-T)		19.15
U.	Over-BASE Mills	(V-U)		48.03
1.	District Property Tax Levy Mills	(V-U1)	48.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.20

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

Budget Report
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01 General Fund

Adopted Budget	0001	1,985,871.39

Budget Uses

Expenditure Budget	0002	1,985,871.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,270.70
Direct State Aid	3110	790,930.51
Quality Educator	3111	76,257.50
At Risk Student	3112	8,368.49
Indian Education For All	3113	4,526.08
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	57,306.38
Data For Achievement	3116	4,334.72
State Guaranteed Tax Base Aid	3120	158,070.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,954.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	449,347.73		
Over-BASE Levy	1110(c)	391,220.49		
District Tax Levy			1110	840,568.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,985,871.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	358,290.00

Budget Uses

Expenditure Budget	0002	358,290.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,420.98
Contingency	0006	4,742.10
Over-Schedule	0011	306,126.92
Fund Balance for Budget	TFS48	129,788.18
Operating Reserve	0961	71,658.00
Unreserved Fund Balance Reappropriated	0970	58,130.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,081.54
State On-Schedule Trans Reimb	3210	26,081.54
District Tax Levy	1110	246,496.74
District Mills	999	30.26
Total Estimated Revenues to Fund Adopted Budget	0004	358,290.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0059 Bridger K-12 Schools

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11 Bus Depreciation Fund

Adopted Budget	0001	240,080.48

Budget Uses

Expenditure Budget	0002	240,080.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,093.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,093.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	113,986.60
District Mills	999	13.99
Total Estimated Revenues to Fund Adopted Budget	0004	240,080.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
0688-19 Thomas 5A	2018	139,450.00	0.00	27,890.00	27,890.00
Mini-Bus	2017	49,750.00	0.00	9,950.00	9,950.00
Activity BusB (4)	2013	150,000.00	90,000.00	30,000.00	30,000.00
6222-11 Thomas 3	2012	78,733.00	62,986.40	15,746.60	15,746.60
4302-10 Thomas 1	2010	66,940.00	66,940.00	13,388.00	13,388.00
4303-10 Thomas 2	2010	85,060.00	102,072.00	17,012.00	17,012.00
Total					113,986.60

Budget Report
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0059 Bridger K-12 Schools

Submit ID: 0059-03261812

13 Tuition Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,879.20
Unreserved Fund Balance Reappropriated	0970	5,879.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,020.80
District Mills	999	8.97
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-03261812

14 Retirement Fund

Adopted Budget	0001	297,000.00

Budget Uses

Expenditure Budget	0002	297,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,989.67
Operating Reserve	0961	59,400.00
Unreserved Fund Balance Reappropriated	0970	37,589.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	259,410.33
Total Estimated Revenues to Fund Adopted Budget	0004	297,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,500.00

Budget Uses

Expenditure Budget	0002	35,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,349.28
Operating Reserve	0961	12,425.00
Unreserved Fund Balance Reappropriated	0970	924.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,575.72
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	35,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	33,331.89

Budget Uses

Expenditure Budget	0002	33,331.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,231.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,231.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	33,331.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-03261812

29 Flexibility Fund

Adopted Budget	0001	36,398.14

Budget Uses

Expenditure Budget	0002	36,398.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,198.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,198.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,398.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

05 Carbon

0059 Bridger K-12 Schools

Submit ID: 0059-03261812

50 Debt Service Fund

0059

Taxable Value		8,144,845.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

SIDs

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

Budget Report
FY 2019
05 Carbon

Submit ID: 0059-03261812

0059 Bridger K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	141,205.34

Budget Uses

Expenditure Budget		0002	141,205.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,305.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,305.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	50,900.00	
District Tax Levy		1110	125,900.00
District Mills		999	15.46
Building Reserves Voted Mills			9.21
Building Reserves Permissive Mills			6.25
Total Estimated Revenues to Fund Adopted Budget		0004	141,205.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	75,000.00	75,000.00	75,000.00
Total					75,000.00

Budget Report
FY 2019

38 Powder River

0705 Broadus Elem

Submit ID: 0705-52553376

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	154	N/A	11,377,553

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

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	154	N/A	11,294,206
Non-located - 06 Carter	0	N/A	83,347

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

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Craig Randall

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

38 Powder River

0705 Broadus Elem

Submit ID: 0705-52553376

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,320,746.70	129,220.16	10%	9.78%	0.00	644,102.65	676,644.05	59.48
10 Transportation	180,000.00	36,000.00	20%	20.00%	57,353.13	122,646.87	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	172,000.00	34,400.00	20%	20.00%	17,403.11	154,596.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	71,348.58	0.00	N/A	0.00%	71,348.58	0.00	0.00	0.00
29 Flexibility	125,911.76	0.00	N/A	0.00%	95,911.76	30,000.00	0.00	0.00
61 Building Reserve	732,078.96	0.00	N/A	0.00%	732,078.96	0.00	0.00	0.00
Total of All Funds	2,602,086.00	199,620.16			974,095.54	951,346.41	676,644.05	59.48

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

Budget Report
FY 2019

38 Powder River

0705 Broadus Elem

Submit ID: 0705-52553376

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	117
M1	BROADUS 7-8	37

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

A.	Direct State Aid	(I-A)	478,602.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,199.07
D.	At Risk Student	(I-D)	5,311.52
E.	Indian Education For All	(I-E)	3,351.04
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	3,209.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	34,533.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,729.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	911,665.64
C.	Maximum Budget Limit	(II-C)	1,137,412.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	367,789.74
E.	Adopted Budget	(II-E)	1,287,711.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	968,423.32
H.	Maximum Budget Limit	(II-H)	1,207,920.89
I.	Highest Budget Without a Vote	(II-I)	1,320,746.70
J.	Highest Budget	(II-J)	1,320,746.70
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,320,746.70

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

A.	Operating Reserve (961)	(III-A)		129,220.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		129,220.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,320,746.70
1.	BASE Budget Limit	(V-A1)	968,423.32	
2.	Over-BASE Budget	(V-A2)	352,323.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		478,602.81
1.	Direct State Aid Paid By State	(V-B1)	478,602.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,199.07
D.	At Risk Student	(V-D)		5,311.52
E.	Indian Education For All	(V-E)		3,351.04
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		3,209.36
H.	Special Education Allowable Cost Payment	(V-H)		34,533.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		70,541.43
1.	Actual Non-Levy Revenue	(V-J1)	541.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	70,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		324,320.67
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	324,320.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		968,423.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		352,323.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		352,323.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.97
1.	District Property Tax Levy Mills	(V-U1)	30.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.48

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

Budget Report
FY 2019

38 Powder River

0705 Broadus Elem

Submit ID: 0705-52553376

01 General Fund

Adopted Budget	0001	1,320,746.70

Budget Uses

Expenditure Budget	0002	1,320,746.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	478,602.81
Quality Educator	3111	46,199.07
At Risk Student	3112	5,311.52
Indian Education For All	3113	3,351.04
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	34,533.42
Data For Achievement	3116	3,209.36
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	541.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	70,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	324,320.67		
Over-BASE Levy	1110(c)	352,323.38		
District Tax Levy			1110	676,644.05
Total Estimated Revenues to Fund Adopted Budget			0004	1,320,746.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,582.80
Contingency	0006	1,358.28
Over-Schedule	0011	165,058.92
Fund Balance for Budget	TFS48	93,353.13
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	57,353.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	107,705.79
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,470.54
State On-Schedule Trans Reimb	3210	7,470.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	172,000.00

Budget Uses

Expenditure Budget	0002	172,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,803.11
Operating Reserve	0961	34,400.00
Unreserved Fund Balance Reappropriated	0970	17,403.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,596.89
Total Estimated Revenues to Fund Adopted Budget	0004	172,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	71,348.58

Budget Uses

Expenditure Budget	0002	71,348.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,348.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,348.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,348.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	125,911.76

Budget Uses

Expenditure Budget	0002	125,911.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,911.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,911.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,911.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	732,078.96

Budget Uses

Expenditure Budget		0002	732,078.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	732,078.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	732,078.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	732,078.96

Budget Report
FY 2019

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-93819212

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 101	N/A	10,208,634

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

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	97	N/A	8,175,156
Non-located - 33 Musselshell	2	N/A	1,395,792
Non-located - 48 Stillwater	2	N/A	637,686

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

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Glenn Beckett

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-93819212

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	878,972.51	179,895.83	10%	20.47%	3,057.07	405,818.12	470,097.32	46.05
10 Transportation	131,819.39	26,363.88	20%	20.00%	5,828.79	74,801.02	51,189.58	5.01
11 Bus Depreciation	139,901.88	0.00	N/A	0.00%	87,347.36	769.59	51,784.93	5.07
13 Tuition	1,142.58		N/A		1,142.58	0.00	0.00	0.00
14 Retirement	128,446.99	25,689.40	20%	20.00%	21,665.37	106,781.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,744.44	0.00	N/A	0.00%	5,336.65	407.79	0.00	0.00
29 Flexibility	9,356.79	0.00	N/A	0.00%	9,250.87	105.92	0.00	0.00
61 Building Reserve	60,803.20	0.00	N/A	0.00%	35,803.20	0.00	25,000.00	2.45
Total of All Funds	1,356,187.78	231,949.11			169,431.89	588,684.06	598,071.83	58.58

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

Budget Report
FY 2019

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-93819212

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	79 *
M1	BROADVIEW 7-8	22 *

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

A.	Direct State Aid	(I-A)	336,521.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,769.10
D.	At Risk Student	(I-D)	4,435.68
E.	Indian Education For All	(I-E)	2,197.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,104.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,906.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,968.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	689,091.48
C.	Maximum Budget Limit	(II-C)	855,301.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,563.02
E.	Adopted Budget	(II-E)	879,654.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	676,639.35
H.	Maximum Budget Limit	(II-H)	839,133.35
I.	Highest Budget Without a Vote	(II-I)	878,972.51
J.	Highest Budget	(II-J)	881,727.74
K.	Highest Voted Amount	(II-K)	2,755.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	878,972.51

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

A.	Operating Reserve (961)	(III-A)		87,897.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		91,998.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	91,998.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,057.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,057.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		182,952.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		878,972.51
1.	BASE Budget Limit	(V-A1)	676,639.35	
2.	Over-BASE Budget	(V-A2)	202,333.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		336,521.40
1.	Direct State Aid Paid By State	(V-B1)	336,521.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,769.10
D.	At Risk Student	(V-D)		4,435.68
E.	Indian Education For All	(V-E)		2,197.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,104.84
H.	Special Education Allowable Cost Payment	(V-H)		14,906.43
I.	Remaining Fund Balance Available	(V-I)		3,057.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,882.91
1.	Actual Non-Levy Revenue	(V-J1)	2,882.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		267,764.16
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	267,764.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		676,639.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		202,333.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,333.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.82
1.	District Property Tax Levy Mills	(V-U1)	19.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.05

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

01 General Fund

Adopted Budget	0001	878,972.51

Budget Uses

Expenditure Budget	0002	878,972.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,057.07
Direct State Aid	3110	336,521.40
Quality Educator	3111	42,769.10
At Risk Student	3112	4,435.68
Indian Education For All	3113	2,197.76
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,906.43
Data For Achievement	3116	2,104.84
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,952.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	930.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	267,764.16		
Over-BASE Levy	1110(c)	202,333.16		
District Tax Levy			1110	470,097.32
Total Estimated Revenues to Fund Adopted Budget			0004	878,972.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	131,819.39

Budget Uses

Expenditure Budget	0002	131,819.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	67,761.93
Contingency	0006	6,776.19
Over-Schedule	0011	57,281.27
Fund Balance for Budget	TFS48	32,192.67
Operating Reserve	0961	26,363.88
Unreserved Fund Balance Reappropriated	0970	5,828.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	262.90
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	37,269.06
State On-Schedule Trans Reimb	3210	37,269.06
District Tax Levy	1110	51,189.58
District Mills	999	5.01
Total Estimated Revenues to Fund Adopted Budget	0004	131,819.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-93819212

11 Bus Depreciation Fund

Adopted Budget	0001	139,901.88

Budget Uses

Expenditure Budget	0002	139,901.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,347.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,347.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	769.59
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	51,784.93
District Mills	999	5.07
Total Estimated Revenues to Fund Adopted Budget	0004	139,901.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTERNATIONAL 71 PASS	2018	52,849.60	0.00	10,569.92	10,569.92
INTERNATIONAL 71 PASS 2019	2018	46,484.60	0.00	9,296.92	9,296.92
2015 International 48 Capacity	2015	75,792.09	45,475.26	15,158.42	15,158.42
2013 Integrated CE S Bus (PB105)	2012	61,562.00	58,636.98	12,312.40	12,312.40
2012 INTEGRATED CE S BUS 71 PASS.	2011	44,472.84	62,261.99	8,894.57	4,447.27
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7T1J9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					51,784.93

13 Tuition Fund

Adopted Budget	0001	1,142.58

Budget Uses

Expenditure Budget	0002	1,142.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,142.58
Unreserved Fund Balance Reappropriated	0970	1,142.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,142.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,446.99

Budget Uses

Expenditure Budget	0002	106,781.62
Add To Fund Balance	0003	21,665.37
Fund Balance for Budget	TFS48	47,354.77
Operating Reserve	0961	25,689.40
Unreserved Fund Balance Reappropriated	0970	21,665.37

Estimated Funding Sources

Interest Earnings	1510	261.73
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	106,519.89
Total Estimated Revenues to Fund Adopted Budget	0004	128,446.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	5,744.44

Budget Uses

Expenditure Budget	0002	5,744.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,336.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,336.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	407.79
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,744.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,356.79

Budget Uses

Expenditure Budget	0002	9,356.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,250.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,250.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	105.92
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,356.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-93819212

61 Building Reserve Fund

Adopted Budget		0001	60,803.20

Budget Uses

Expenditure Budget		0002	60,803.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,803.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,803.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.45
Building Reserves Voted Mills			2.45
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	60,803.20

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	125,000.00	5	75,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	46	10,529,641

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

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	N/A	43	8,496,163
Non-located - 33 Musselshell	N/A	0	1,395,792
Non-located - 48 Stillwater	N/A	3	637,686

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

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Glenn Beckett

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	752,261.57	170,629.92	10%	22.68%	0.00	342,383.66	409,877.91	38.92
10 Transportation	78,659.00	15,731.80	20%	20.00%	12,041.28	37,466.67	29,151.05	2.77
11 Bus Depreciation	173,745.76	0.00	N/A	0.00%	136,825.97	899.12	36,020.67	3.42
13 Tuition	1,347.92		N/A		1,347.92	16.24	0.00	0.00
14 Retirement	92,217.41	18,443.48	20%	20.00%	6,133.81	86,083.60		
17 Adult Education	14,645.91	0.00	35%	0.00%	14,645.91	177.17	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,546.60	0.00	N/A	0.00%	1,523.73	22.87	0.00	0.00
29 Flexibility	11,258.31	0.00	N/A	0.00%	11,130.19	128.12	0.00	0.00
61 Building Reserve	66,772.48	0.00	N/A	0.00%	41,414.91	1,072.71	25,000.00	2.37
Total of All Funds	1,192,454.96	204,805.20			225,063.72	468,250.16	500,049.63	47.48

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

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROADVIEW HS 9-12 46 *

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

A.	Direct State Aid	(I-A)	286,247.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,895.10
D.	At Risk Student	(I-D)	1,249.17
E.	Indian Education For All	(I-E)	1,000.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	958.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,260.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,258.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	618.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	559,481.39
C.	Maximum Budget Limit	(II-C)	698,479.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	186,350.23
E.	Adopted Budget	(II-E)	745,831.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	558,070.90
H.	Maximum Budget Limit	(II-H)	694,256.94
I.	Highest Budget Without a Vote	(II-I)	744,421.13
J.	Highest Budget	(II-J)	752,261.57
K.	Highest Voted Amount	(II-K)	7,840.44
L.	Amount Approved on Ballot by Voters	(II-L)	7,840.44
M.	Adopted Budget	(II-M)	752,261.57

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

A.	Operating Reserve (961)	(III-A)		75,226.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		95,403.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	95,403.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		170,629.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		752,261.57
1.	BASE Budget Limit	(V-A1)	558,070.90	
2.	Over-BASE Budget	(V-A2)	194,190.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		286,247.40
1.	Direct State Aid Paid By State	(V-B1)	286,247.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,895.10
D.	At Risk Student	(V-D)		1,249.17
E.	Indian Education For All	(V-E)		1,000.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		958.64
H.	Special Education Allowable Cost Payment	(V-H)		11,260.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,115.74
1.	Actual Non-Levy Revenue	(V-J1)	3,115.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		228,343.88
1.	State Guaranteed Tax Base Aid	(V-L1)	12,656.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	215,687.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		558,070.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		194,190.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		194,190.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.48
U.	Over-BASE Mills	(V-U)		18.44
1.	District Property Tax Levy Mills	(V-U1)	18.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.92

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

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

01 General Fund

Adopted Budget	0001	752,261.57

Budget Uses

Expenditure Budget	0002	752,261.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	286,247.40
Quality Educator	3111	25,895.10
At Risk Student	3112	1,249.17
Indian Education For All	3113	1,000.96
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,260.01
Data For Achievement	3116	958.64
State Guaranteed Tax Base Aid	3120	12,656.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,181.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	934.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	215,687.24		
Over-BASE Levy	1110(c)	194,190.67		
District Tax Levy			1110	409,877.91
Total Estimated Revenues to Fund Adopted Budget			0004	752,261.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,659.00

Budget Uses

Expenditure Budget	0002	78,659.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,276.03
Contingency	0006	3,327.60
Over-Schedule	0011	42,055.37
Fund Balance for Budget	TFS48	27,773.08
Operating Reserve	0961	15,731.80
Unreserved Fund Balance Reappropriated	0970	12,041.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	863.04
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,301.81
State On-Schedule Trans Reimb	3210	18,301.82
District Tax Levy	1110	29,151.05
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	78,659.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

11 Bus Depreciation Fund

Adopted Budget	0001	173,745.76

Budget Uses

Expenditure Budget	0002	173,745.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,825.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,825.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	899.12
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,020.67
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	173,745.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTERNATIONAL 71 PASS	2018	26,030.40	0.00	5,206.08	5,206.08
INTERNATIONAL 71 PASS 2019	2018	22,895.40	0.00	4,579.08	4,579.08
International 48 Capacity	2015	75,792.09	45,475.26	15,158.42	15,158.42
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	31,573.94	6,629.80	6,629.80
2012 INTEGRATED CE S BUS (PB105)	2011	44,472.85	62,261.99	8,894.57	4,447.29
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					36,020.67

13 Tuition Fund

Adopted Budget	0001	1,347.92

Budget Uses

Expenditure Budget	0002	1,347.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,347.92
Unreserved Fund Balance Reappropriated	0970	1,347.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	16.24
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,347.92
Estimated Revenues Exceeding Adopted Budget	0004a	16.24

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

14 Retirement Fund

Adopted Budget	0001	92,217.41

Budget Uses

Expenditure Budget	0002	86,083.60
Add To Fund Balance	0003	6,133.81
Fund Balance for Budget	TFS48	24,577.29
Operating Reserve	0961	18,443.48
Unreserved Fund Balance Reappropriated	0970	6,133.81

Estimated Funding Sources

Interest Earnings	1510	314.10
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,769.50
Total Estimated Revenues to Fund Adopted Budget	0004	92,217.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,645.91

Budget Uses

Expenditure Budget	0002	14,645.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,645.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,645.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	177.17
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,645.91
Estimated Revenues Exceeding Adopted Budget	0004a	177.17

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,546.60

Budget Uses

Expenditure Budget	0002	1,546.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,523.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,523.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	22.87
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,546.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,258.31

Budget Uses

Expenditure Budget	0002	11,258.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,130.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,130.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	128.12
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,258.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-62013301

61 Building Reserve Fund

Adopted Budget		0001	66,772.48

Budget Uses

Expenditure Budget		0002	66,772.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	41,414.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	41,414.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	357.57
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.37
Building Reserves Voted Mills			2.37
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	66,772.48

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	125,000.00	5	75,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-85435180

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 122	N/A	721,575

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

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

Certification

District Clerk: Margery Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-85435180

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	812,667.18	79,425.74	10%	9.77%	0.00	785,314.98	27,352.20	37.88
10 Transportation	35,000.00	7,000.00	20%	20.00%	1,998.65	33,001.35	0.00	0.00
11 Bus Depreciation	197,233.17	0.00	N/A	0.00%	145,050.23	0.00	52,182.94	72.32
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	150,000.00	7,112.93	20%	4.74%	0.00	150,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,324.59	0.00	N/A	0.00%	4,324.59	0.00	0.00	0.00
29 Flexibility	7,777.19	0.00	N/A	0.00%	7,777.19	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,207,002.13	93,538.67			159,150.66	968,316.33	79,535.14	110.20

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

Budget Report
FY 2019

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-85435180

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	98 *
M1	BROCKTON 7-8	24 *

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

A.	Direct State Aid	(I-A)	390,072.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,242.33
D.	At Risk Student	(I-D)	14,961.75
E.	Indian Education For All	(I-E)	2,654.72
F.	American Indian Achievement Gap	(I-F)	20,972.00
G.	Data For Achievement	(I-G)	2,542.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	23,663.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,119.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,701.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	135
B.	BASE Budget Limit	(II-B)	852,654.40
C.	Maximum Budget Limit	(II-C)	1,054,513.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	852,654.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	812,667.18
H.	Maximum Budget Limit	(II-H)	1,004,466.24
I.	Highest Budget Without a Vote	(II-I)	812,667.18
J.	Highest Budget	(II-J)	1,004,466.24
K.	Highest Voted Amount	(II-K)	191,799.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	812,667.18

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

A.	Operating Reserve (961)	(III-A)		79,425.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,425.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		812,667.18
1.	BASE Budget Limit	(V-A1)	812,667.18	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		390,072.94
1.	Direct State Aid Paid By State	(V-B1)	390,072.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,242.33
D.	At Risk Student	(V-D)		14,961.75
E.	Indian Education For All	(V-E)		2,654.72
F.	American Indian Achievement Gap	(V-F)		20,972.00
G.	Data For Achievement	(V-G)		2,542.48
H.	Special Education Allowable Cost Payment	(V-H)		23,663.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		491.29
1.	Actual Non-Levy Revenue	(V-J1)	491.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		319,066.08
1.	State Guaranteed Tax Base Aid	(V-L1)	291,713.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,352.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		812,667.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.88

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

01 General Fund

Adopted Budget	0001	812,667.18

Budget Uses

Expenditure Budget	0002	812,667.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	390,072.94
Quality Educator	3111	38,242.33
At Risk Student	3112	14,961.75
Indian Education For All	3113	2,654.72
American Indian Achievement Gap	3114	20,972.00
State Spec Ed Allowable Cost Pymt to Districts	3115	23,663.59
Data For Achievement	3116	2,542.48
State Guaranteed Tax Base Aid	3120	291,713.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	93.85
Interest Earnings	1510	397.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,352.20		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	27,352.20
Total Estimated Revenues to Fund Adopted Budget			0004	812,667.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,000.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	8,998.65
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	1,998.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,501.35
State On-Schedule Trans Reimb	3210	17,500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-85435180

11 Bus Depreciation Fund

Adopted Budget	0001	197,233.17

Budget Uses

Expenditure Budget	0002	197,233.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	145,050.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145,050.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,182.94
District Mills	999	72.32
Total Estimated Revenues to Fund Adopted Budget	0004	197,233.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	81,000.00	16,200.00	16,200.00	16,200.00
2007 Thomas Built Bus	2006	69,914.70	62,923.24	13,982.94	13,982.94
1994 Van Hool T840 Motor Coach	2002	110,000.00	88,000.00	22,000.00	22,000.00
Total					52,182.94

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,112.93
Operating Reserve	0961	7,112.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4,324.59

Budget Uses

Expenditure Budget	0002	4,324.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,324.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,324.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,324.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0782-85435180

29 Flexibility Fund

Adopted Budget	0001	7,777.19

Budget Uses

Expenditure Budget	0002	7,777.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,777.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,777.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,777.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	41	749,595

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

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

Certification

District Clerk: Margery Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	527,655.16	52,765.52	10%	10.00%	13,904.04	500,140.71	13,610.41	18.18
10 Transportation	35,000.00	7,000.00	20%	20.00%	8,219.77	26,780.23	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	33,633.87	116,366.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,526.11	0.00	N/A	0.00%	1,526.11	0.00	0.00	0.00
29 Flexibility	7,892.27	0.00	N/A	0.00%	7,892.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	722,073.54	89,765.52			65,176.06	643,287.07	13,610.41	18.18

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

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 41 *

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

A.	Direct State Aid	(I-A)	270,346.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,412.68
D.	At Risk Student	(I-D)	4,829.44
E.	Indian Education For All	(I-E)	892.16
F.	American Indian Achievement Gap	(I-F)	6,206.00
G.	Data For Achievement	(I-G)	854.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,968.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,656.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,364.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	564,536.32
C.	Maximum Budget Limit	(II-C)	697,903.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	564,536.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	527,655.16
H.	Maximum Budget Limit	(II-H)	650,934.34
I.	Highest Budget Without a Vote	(II-I)	527,655.16
J.	Highest Budget	(II-J)	650,934.34
K.	Highest Voted Amount	(II-K)	123,279.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	527,655.16

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

A.	Operating Reserve (961)	(III-A)		52,765.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,904.04
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,904.04	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,669.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		527,655.16
1.	BASE Budget Limit	(V-A1)	527,655.16	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		270,346.49
1.	Direct State Aid Paid By State	(V-B1)	270,346.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,412.68
D.	At Risk Student	(V-D)		4,829.44
E.	Indian Education For All	(V-E)		892.16
F.	American Indian Achievement Gap	(V-F)		6,206.00
G.	Data For Achievement	(V-G)		854.44
H.	Special Education Allowable Cost Payment	(V-H)		4,968.81
I.	Remaining Fund Balance Available	(V-I)		13,904.04
J.	Non-Levy Revenue and Funding Sources	(V-J)		213.17
1.	Actual Non-Levy Revenue	(V-J1)	213.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		202,027.93
1.	State Guaranteed Tax Base Aid	(V-L1)	188,417.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,610.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		527,655.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.18
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.18

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

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

01 General Fund

Adopted Budget	0001	527,655.16

Budget Uses

Expenditure Budget	0002	527,655.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,904.04
Direct State Aid	3110	270,346.49
Quality Educator	3111	23,412.68
At Risk Student	3112	4,829.44
Indian Education For All	3113	892.16
American Indian Achievement Gap	3114	6,206.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,968.81
Data For Achievement	3116	854.44
State Guaranteed Tax Base Aid	3120	188,417.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	53.97
Interest Earnings	1510	159.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,610.41		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	13,610.41
Total Estimated Revenues to Fund Adopted Budget			0004	527,655.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,000.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	15,219.77
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	8,219.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,280.23
State On-Schedule Trans Reimb	3210	17,500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,633.87
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	33,633.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,366.13
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,526.11

Budget Uses

Expenditure Budget	0002	1,526.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,526.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,526.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,526.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-76848780

29 Flexibility Fund

Adopted Budget	0001	7,892.27

Budget Uses

Expenditure Budget	0002	7,892.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,892.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,892.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,892.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	5,752,158

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

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

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,120.49	12,712.05	10%	10.00%	15,611.30	93,819.19	17,690.00	3.08
10 Transportation	60,000.00	12,000.00	20%	20.00%	17,866.89	17,472.40	24,660.71	4.29
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	39,167.97		N/A		39,167.97	0.00	0.00	0.00
14 Retirement	41,715.68	8,343.14	20%	20.00%	33,372.54	8,343.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,644.35	0.00	N/A	0.00%	24,644.35	0.00	0.00	0.00
29 Flexibility	855,489.18	0.00	N/A	0.00%	855,489.18	0.00	0.00	0.00
61 Building Reserve	205,246.86	0.00	N/A	0.00%	205,246.86	0.00	0.00	0.00
Total of All Funds	1,353,384.53	33,055.19			1,191,399.09	119,634.73	42,350.71	7.37

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

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 8 *

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

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,992.98
D.	At Risk Student	(I-D)	621.27
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,053.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	351.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	94,962.59
C.	Maximum Budget Limit	(II-C)	116,837.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	126,563.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	86,917.89
H.	Maximum Budget Limit	(II-H)	106,746.43
I.	Highest Budget Without a Vote	(II-I)	127,120.49
J.	Highest Budget	(II-J)	127,120.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,120.49

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

A.	Operating Reserve (961)	(III-A)		12,712.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,611.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,611.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,323.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,120.49
1.	BASE Budget Limit	(V-A1)	86,917.89	
2.	Over-BASE Budget	(V-A2)	40,202.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,992.98
D.	At Risk Student	(V-D)		621.27
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		1,053.99
I.	Remaining Fund Balance Available	(V-I)		15,611.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,390.07
1.	Actual Non-Levy Revenue	(V-J1)	1,390.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,690.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,690.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		86,917.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,202.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	40,202.60	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,202.60

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		3.08
T.		BASE Mills - High School	(V-T)		0.00
U.		Over-BASE Mills	(V-U)		0.00
	1.	District Property Tax Levy Mills	(V-U1)	0.00	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		3.08

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

01 General Fund

Adopted Budget	0001	127,120.49

Budget Uses

Expenditure Budget	0002	127,120.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,611.30
Direct State Aid	3110	43,217.48
Quality Educator	3111	6,992.98
At Risk Student	3112	621.27
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,053.99
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,390.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	40,202.60
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,690.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	17,690.00
Total Estimated Revenues to Fund Adopted Budget			0004	127,120.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,884.00
Contingency	0006	1,588.40
Over-Schedule	0011	42,527.60
Fund Balance for Budget	TFS48	29,866.89
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	17,866.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,736.20
State On-Schedule Trans Reimb	3210	8,736.20
District Tax Levy	1110	24,660.71
District Mills	999	4.29
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

13 Tuition Fund

Adopted Budget	0001	39,167.97

Budget Uses

Expenditure Budget	0002	39,167.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,167.97
Unreserved Fund Balance Reappropriated	0970	39,167.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,167.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	41,715.68

Budget Uses

Expenditure Budget	0002	41,715.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,715.68
Operating Reserve	0961	8,343.14
Unreserved Fund Balance Reappropriated	0970	33,372.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,343.14
Total Estimated Revenues to Fund Adopted Budget	0004	41,715.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	24,644.35

Budget Uses

Expenditure Budget	0002	24,644.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,644.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,644.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,644.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

29 Flexibility Fund

Adopted Budget	0001	855,489.18

Budget Uses

Expenditure Budget	0002	855,489.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	855,489.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	855,489.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	855,489.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2019

42 Richland

0749 Brorson Elem

Submit ID: 0749-10467031

61 Building Reserve Fund

Adopted Budget		0001	205,246.86

Budget Uses

Expenditure Budget		0002	205,246.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	205,246.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	205,246.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	205,246.86

Budget Report
FY 2019

18 Glacier

Submit ID: 0400-16748493

0400 Browning Elem

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,507	N/A	7,423,911

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

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

Certification

District Clerk: Stacy Edwards

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

18 Glacier

0400 Browning Elem

Submit ID: 0400-16748493

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,168,359.69	915,612.35	10%	9.99%	0.00	8,526,591.33	641,768.36	86.48
10 Transportation	625,000.00	116,500.00	20%	18.64%	50,452.04	303,600.21	270,947.75	36.50
11 Bus Depreciation	803,384.09	0.00	N/A	0.00%	494,047.13	0.00	309,336.96	41.67
13 Tuition	38,136.08		N/A		38,136.08	0.00	0.00	0.00
14 Retirement	2,053,009.00	189,173.39	20%	9.21%	16,372.31	2,036,636.69		
17 Adult Education	33,758.83	0.00	35%	0.00%	33,758.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,982.66	0.00	N/A	0.00%	41,982.66	0.00	0.00	0.00
29 Flexibility	318,479.54	0.00	N/A	0.00%	318,479.54	0.00	0.00	0.00
61 Building Reserve	125,512.40	0.00	N/A	0.00%	125,512.40	0.00	0.00	0.00
Total of All Funds	13,207,622.29	1,221,285.74			1,118,740.99	10,866,828.23	1,222,053.07	164.65

50 Debt Service **Tax Jurisdiction**								
2008-1	373,331.26	0.00	20-9-438	0.00%	0.00	0.00	373,331.26	50.29

Budget Report
FY 2019

18 Glacier

Submit ID: 0400-16748493

0400 Browning Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,170 *
E2	BABB K-8	32 *
M1	BROWNING 7-8	305 *

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

A.	Direct State Aid	(I-A)	4,032,082.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	455,633.70
D.	At Risk Student	(I-D)	145,504.08
E.	Indian Education For All	(I-E)	32,792.32
F.	American Indian Achievement Gap	(I-F)	285,262.00
G.	Data For Achievement	(I-G)	31,405.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	466,394.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	77,752.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,529
B.	BASE Budget Limit	(II-B)	8,858,055.10
C.	Maximum Budget Limit	(II-C)	10,965,385.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	9,206,609.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,819,805.03
H.	Maximum Budget Limit	(II-H)	10,903,705.36
I.	Highest Budget Without a Vote	(II-I)	9,168,359.69
J.	Highest Budget	(II-J)	10,903,705.36
K.	Highest Voted Amount	(II-K)	1,735,345.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,168,359.69

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

A.	Operating Reserve (961)	(III-A)		915,612.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		915,612.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,168,359.69
1.	BASE Budget Limit	(V-A1)	8,819,805.03	
2.	Over-BASE Budget	(V-A2)	348,554.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,032,082.50
1.	Direct State Aid Paid By State	(V-B1)	4,032,082.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		455,633.70
D.	At Risk Student	(V-D)		145,504.08
E.	Indian Education For All	(V-E)		32,792.32
F.	American Indian Achievement Gap	(V-F)		285,262.00
G.	Data For Achievement	(V-G)		31,405.88
H.	Special Education Allowable Cost Payment	(V-H)		466,394.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,980.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	3,980.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,366,750.26
1.	State Guaranteed Tax Base Aid	(V-L1)	3,073,536.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	293,213.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,819,805.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.95
1.	District Property Tax Levy Mills	(V-U1)	46.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
18 Glacier

0400 Browning Elem

Submit ID: 0400-16748493

01 General Fund

Adopted Budget	0001	9,168,359.69

Budget Uses

Expenditure Budget	0002	9,168,359.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,032,082.50
Quality Educator	3111	455,633.70
At Risk Student	3112	145,504.08
Indian Education For All	3113	32,792.32
American Indian Achievement Gap	3114	285,262.00
State Spec Ed Allowable Cost Pymt to Districts	3115	466,394.29
Data For Achievement	3116	31,405.88
State Guaranteed Tax Base Aid	3120	3,073,536.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	3,980.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	293,213.70		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	641,768.36
Total Estimated Revenues to Fund Adopted Budget			0004	9,168,359.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	276,000.19
Contingency	0006	27,600.02
Over-Schedule	0011	321,399.79
Fund Balance for Budget	TFS48	166,952.04
Operating Reserve	0961	116,500.00
Unreserved Fund Balance Reappropriated	0970	50,452.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	151,800.10
State On-Schedule Trans Reimb	3210	151,800.11
District Tax Levy	1110	270,947.75
District Mills	999	36.50
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	803,384.09

Budget Uses

Expenditure Budget	0002	803,384.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	494,047.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	494,047.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	309,336.96
District Mills	999	41.67
Total Estimated Revenues to Fund Adopted Budget	0004	803,384.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI	2018	122,272.00	0.00	24,454.40	24,454.40
2019 Blue Bird - Propane 6324	2018	52,058.00	0.00	10,411.60	10,411.60
2019 Blue Bird - Propane 6325	2018	52,058.00	0.00	10,411.60	10,411.60
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	0.00	10,907.80	10,907.80
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	0.00	11,572.40	11,572.40
2019 Blue BirdVision-Propane 6511	2018	58,537.00	0.00	11,707.40	11,707.40
2005 MCI J4500 Coach	2016	97,970.00	39,188.00	19,594.00	19,594.00
2016 - 77 Pass propane bus	2016	56,700.00	22,680.00	11,340.00	11,340.00
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	22,680.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	23,880.00	11,940.00	11,940.00
2017 Blue Bird propane - Body # F470017	2016	55,502.00	22,200.80	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470018	2016	55,502.00	22,200.80	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470020	2016	55,502.00	22,200.80	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470021	2016	55,502.00	22,200.80	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470022	2016	55,502.00	22,200.80	11,100.40	11,100.40
2017 Blue Bird propane - Body #F470019	2016	55,502.00	22,200.80	11,100.40	11,100.40

2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	19,406.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	19,406.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	19,406.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	19,406.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	19,406.00	9,703.00	9,703.00
2004 Blue Bird Coach	2008	138,000.00	138,600.00	27,600.00	27,600.00
2005 Blue Bird - 42 Pass - 7679	2005	59,101.80	64,511.80	11,820.36	11,820.36
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	58,080.00	10,560.00	10,560.00
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	58,080.00	10,560.00	10,560.00
2004 Blue Bird - 66 Pass - 7460	2003	41,033.40	61,550.10	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	43,950.00	65,925.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	43,950.00	65,925.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
Blue Bird - 90 Pass- 0059	1998	48,983.40	73,475.10	N/A	NA
Video Cameras	1998	11,457.00	17,185.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
776 TVQ 1553	1996	802.20	1,203.30	N/A	NA
776 TVQ 1554	1996	802.20	1,203.30	N/A	NA
776 TVQ 1635	1996	802.20	1,203.30	N/A	NA
Total					309,336.96

Budget Report
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0400 Browning Elem

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13 Tuition Fund

Adopted Budget	0001	38,136.08

Budget Uses

Expenditure Budget	0002	38,136.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,136.08
Unreserved Fund Balance Reappropriated	0970	38,136.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,136.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,053,009.00

Budget Uses

Expenditure Budget	0002	2,053,009.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	205,545.70
Operating Reserve	0961	189,173.39
Unreserved Fund Balance Reappropriated	0970	16,372.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,036,636.69
Total Estimated Revenues to Fund Adopted Budget	0004	2,053,009.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,758.83

Budget Uses

Expenditure Budget	0002	33,758.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,758.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,758.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,758.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,982.66

Budget Uses

Expenditure Budget	0002	41,982.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,982.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,982.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,982.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	318,479.54

Budget Uses

Expenditure Budget	0002	318,479.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318,479.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,479.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318,479.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0400 Browning Elem

Submit ID: 0400-16748493

50 Debt Service Fund

2008-1

Taxable Value		7,423,911.00
Adopted Budget	0001	373,331.26

Budget Uses

Expenditure Budget	0002	373,331.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-16,572.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	373,331.26
Jurisdiction Mills	999	50.29
Total Estimated Revenues to Fund Adopted Budget	0004	373,331.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	12/01/2007	06/30/2027	5,000,000.00	2,540,000.00	255,000.00	117,956.26	375.00
Total Bond Requirements							373,331.26
Total Debt Service Requirements						0002	373,331.26

61 Building Reserve Fund

Adopted Budget		0001	125,512.40

Budget Uses

Expenditure Budget		0002	125,512.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,512.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,512.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	125,512.40

Budget Report
FY 2019

18 Glacier

0401 Browning H S

Submit ID: 0401-63290365

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	577	9,421,423

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Edwards

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
18 Glacier
0401 Browning H S

Submit ID: 0401-63290365

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,012,162.77	306,923.87	10%	7.65%	0.00	3,814,834.35	197,328.42	20.95
10 Transportation	410,000.00	82,000.00	20%	20.00%	4,877.65	170,171.02	234,951.33	24.94
11 Bus Depreciation	239,918.15	0.00	N/A	0.00%	41,372.39	0.00	198,545.76	21.07
13 Tuition	7,105.11		N/A		7,105.11	0.00	0.00	0.00
14 Retirement	770,000.00	53,116.82	20%	6.90%	0.00	770,000.00		
17 Adult Education	3,929.62	0.00	35%	0.00%	3,929.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,216.53	0.00	N/A	0.00%	34,216.53	0.00	0.00	0.00
29 Flexibility	203,541.23	0.00	N/A	0.00%	203,541.23	0.00	0.00	0.00
61 Building Reserve	35,000.48	0.00	N/A	0.00%	35,000.48	0.00	0.00	0.00
Total of All Funds	5,715,873.89	442,040.69			330,043.01	4,755,005.37	630,825.51	66.96

50 Debt Service **Tax Jurisdiction**								
2008-HS	249,681.26	0.00	20-9-438	0.00%	0.00	0.00	249,681.26	26.50
Revenue	0.00	0.00	20-9-438	0.00%	0.00	272,100.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 577

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,943,117.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	170,618.86
D.	At Risk Student	(I-D)	57,119.78
E.	Indian Education For All	(I-E)	12,555.52
F.	American Indian Achievement Gap	(I-F)	120,054.00
G.	Data For Achievement	(I-G)	12,024.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	115,838.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	65,959.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	581
B.	BASE Budget Limit	(II-B)	3,958,495.07
C.	Maximum Budget Limit	(II-C)	4,857,989.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,958,495.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,012,162.77
H.	Maximum Budget Limit	(II-H)	4,951,069.88
I.	Highest Budget Without a Vote	(II-I)	4,012,162.77
J.	Highest Budget	(II-J)	4,951,069.88
K.	Highest Voted Amount	(II-K)	938,907.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,012,162.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		306,923.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		306,923.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,012,162.77
1.	BASE Budget Limit	(V-A1)	4,012,162.77	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,943,117.94
1.	Direct State Aid Paid By State	(V-B1)	1,943,117.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		170,618.86
D.	At Risk Student	(V-D)		57,119.78
E.	Indian Education For All	(V-E)		12,555.52
F.	American Indian Achievement Gap	(V-F)		120,054.00
G.	Data For Achievement	(V-G)		12,024.68
H.	Special Education Allowable Cost Payment	(V-H)		115,838.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,664.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,664.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,579,169.47
1.	State Guaranteed Tax Base Aid	(V-L1)	1,381,841.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,328.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,012,162.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.95
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,012,162.77

Budget Uses

Expenditure Budget	0002	4,012,162.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,943,117.94
Quality Educator	3111	170,618.86
At Risk Student	3112	57,119.78
Indian Education For All	3113	12,555.52
American Indian Achievement Gap	3114	120,054.00
State Spec Ed Allowable Cost Pymt to Districts	3115	115,838.52
Data For Achievement	3116	12,024.68
State Guaranteed Tax Base Aid	3120	1,381,841.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,664.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,328.42		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	197,328.42
Total Estimated Revenues to Fund Adopted Budget			0004	4,012,162.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	410,000.00

Budget Uses

Expenditure Budget	0002	410,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	154,700.93
Contingency	0006	15,470.09
Over-Schedule	0011	239,828.98
Fund Balance for Budget	TFS48	86,877.65
Operating Reserve	0961	82,000.00
Unreserved Fund Balance Reappropriated	0970	4,877.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	85,085.51
State On-Schedule Trans Reimb	3210	85,085.51
District Tax Levy	1110	234,951.33
District Mills	999	24.94
Total Estimated Revenues to Fund Adopted Budget	0004	410,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	239,918.15

Budget Uses

Expenditure Budget	0002	239,918.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,372.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,372.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	198,545.76
District Mills	999	21.07
Total Estimated Revenues to Fund Adopted Budget	0004	239,918.15

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI	2018	81,514.00	0.00	16,302.80	16,302.80
2019 Blue Bird - Propane 6324	2018	34,706.00	0.00	6,941.20	6,941.20
2019 Blue Bird - Propane 6325	2018	34,706.00	0.00	6,941.20	6,941.20
2019 Blue Bird - Propane 6509	2018	36,360.00	0.00	7,272.00	7,272.00
2019 Blue Bird Vision-Propane6511	2018	39,025.00	0.00	7,805.00	7,805.00
2019 BlueBird Vision - Propane 6510	2018	38,575.00	0.00	7,715.00	7,715.00
2005 MCI J4500 Coach	2016	65,314.00	26,125.60	13,062.80	13,062.80
2016 - 77 Pass propane bus	2016	37,800.00	15,120.00	7,560.00	7,560.00
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	15,120.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	15,920.00	7,960.00	7,960.00
2017 Blue Bird propane - Body # F470017	2016	37,000.00	14,800.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470018	2016	37,000.00	14,800.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470019	2016	37,000.00	14,800.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470020	2016	37,000.00	14,800.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470021	2016	37,000.00	14,800.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470022	2016	37,000.00	14,800.00	7,400.00	7,400.00
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	12,937.20	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453883	2015	32,343.00	12,937.20	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	12,937.20	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453885	2015	32,343.00	12,937.20	6,468.60	6,468.60
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	35,200.00	7,040.00	7,040.00
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	35,200.00	7,040.00	7,040.00
2005 Blue Bird - 42 Pass - 7679	2005	39,401.20	39,401.20	7,880.24	7,880.24
2004 Blue Bird - 66 Pass - 7460	2003	27,355.60	27,355.60	5,471.12	5,471.12
2003 Blue Bird 84 Pass - 0628	2002	29,300.00	30,160.00	5,860.00	5,860.00
2003 Blue Bird 84 Pass - 0629	2002	29,300.00	29,360.00	5,860.00	5,860.00
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
Blue Bird 90 Pass -0059	1998	32,655.60	48,983.40	N/A	NA
Video Cameras	1998	7,638.00	11,457.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
776 TVQ 1553	1996	534.80	802.20	N/A	NA
776 TVQ 1554	1996	534.80	802.20	N/A	NA
776 TVQ1635	1996	534.80	802.20	N/A	NA
Total					198,545.76

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13 Tuition Fund

Adopted Budget	0001	7,105.11

Budget Uses

Expenditure Budget	0002	7,105.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,105.11
Unreserved Fund Balance Reappropriated	0970	7,105.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,105.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	770,000.00

Budget Uses

Expenditure Budget	0002	770,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,116.82
Operating Reserve	0961	53,116.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	770,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	770,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,929.62

Budget Uses

Expenditure Budget	0002	3,929.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,929.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,929.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,929.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,216.53

Budget Uses

Expenditure Budget	0002	34,216.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,216.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,216.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,216.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	203,541.23

Budget Uses

Expenditure Budget	0002	203,541.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,541.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,541.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	203,541.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2008-HS

Taxable Value		9,421,423.00
Adopted Budget	0001	249,681.26

Budget Uses

Expenditure Budget	0002	249,681.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,417.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	249,681.26
Jurisdiction Mills	999	26.50
Total Estimated Revenues to Fund Adopted Budget	0004	249,681.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	12/01/2007	06/30/2027	3,350,000.00	1,705,000.00	170,000.00	79,331.26	350.00
Total Bond Requirements							249,681.26
Total Debt Service Requirements						0002	249,681.26

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Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	272,100.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	272,100.00

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Revenue Bond

Adopted Budget	0001	272,100.00

Budget Uses

Expenditure Budget	0002	272,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,417.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	272,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	12/01/2007	10/01/2022	3,045,000.00	825,000.00	225,000.00	44,900.00	2,200.00
Total Bond Requirements							272,100.00
Total Debt Service Requirements						0002	272,100.00

61 Building Reserve Fund

Adopted Budget		0001	35,000.48

Budget Uses

Expenditure Budget		0002	35,000.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,000.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,000.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	35,000.48

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,061	N/A	56,525,559

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dennis Clague

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	20,227,171.60	2,022,717.16	10%	10.00%	42,804.44	13,970,656.78	6,213,710.38	109.92
10 Transportation	1,106,675.00	146,432.94	20%	13.23%	0.00	360,020.67	746,654.33	13.21
11 Bus Depreciation	1,076,821.56	0.00	N/A	0.00%	783,498.82	0.00	293,322.74	5.19
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	2,982,500.00	596,500.00	20%	20.00%	153,209.32	2,829,290.68		
17 Adult Education	122,750.00	42,962.50	35%	35.00%	78,040.35	0.00	44,709.65	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	518,862.18	0.00	N/A	0.00%	218,862.18	0.00	300,000.00	5.31
29 Flexibility	199,480.71	0.00	N/A	0.00%	199,480.71	0.00	0.00	0.00
61 Building Reserve	320,900.00	0.00	N/A	0.00%	0.00	0.00	320,900.00	5.68
Total of All Funds	26,555,161.05	2,808,612.60			1,475,895.82	17,159,968.13	7,919,297.10	140.10

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	11,750.00	0.00	20-9-438	0.00%	80,746.35	0.00	0.00	0.00

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,418 *
M1	BUTTE 7-8	643 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,036,533.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	734,019.00
D.	At Risk Student	(I-D)	130,137.16
E.	Indian Education For All	(I-E)	66,607.36
F.	American Indian Achievement Gap	(I-F)	32,314.00
G.	Data For Achievement	(I-G)	63,791.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	611,715.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	107,151.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,059
B.	BASE Budget Limit	(II-B)	15,969,664.77
C.	Maximum Budget Limit	(II-C)	19,864,892.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,960,843.95
E.	Adopted Budget	(II-E)	19,930,508.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	16,266,327.65
H.	Maximum Budget Limit	(II-H)	20,229,121.30
I.	Highest Budget Without a Vote	(II-I)	20,227,171.60
J.	Highest Budget	(II-J)	20,229,121.30
K.	Highest Voted Amount	(II-K)	1,949.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	20,227,171.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,022,717.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,804.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,804.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,065,521.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		20,227,171.60
1.	BASE Budget Limit	(V-A1)	16,266,327.65	
2.	Over-BASE Budget	(V-A2)	3,960,843.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,036,533.03
1.	Direct State Aid Paid By State	(V-B1)	8,036,533.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		734,019.00
D.	At Risk Student	(V-D)		130,137.16
E.	Indian Education For All	(V-E)		66,607.36
F.	American Indian Achievement Gap	(V-F)		32,314.00
G.	Data For Achievement	(V-G)		63,791.24
H.	Special Education Allowable Cost Payment	(V-H)		611,715.72
I.	Remaining Fund Balance Available	(V-I)		42,804.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,571.92
1.	Actual Non-Levy Revenue	(V-J1)	25,571.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		6,522,833.78
1.	State Guaranteed Tax Base Aid	(V-L1)	4,269,967.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,252,866.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		16,266,327.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,960,843.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,960,843.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.07
1.	District Property Tax Levy Mills	(V-U1)	70.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	20,227,171.60

Budget Uses

Expenditure Budget	0002	20,227,171.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,804.44
Direct State Aid	3110	8,036,533.03
Quality Educator	3111	734,019.00
At Risk Student	3112	130,137.16
Indian Education For All	3113	66,607.36
American Indian Achievement Gap	3114	32,314.00
State Spec Ed Allowable Cost Pymt to Districts	3115	611,715.72
Data For Achievement	3116	63,791.24
State Guaranteed Tax Base Aid	3120	4,269,967.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,491.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	80.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,252,866.43		
Over-BASE Levy	1110(c)	3,960,843.95		
District Tax Levy			1110	6,213,710.38
Total Estimated Revenues to Fund Adopted Budget			0004	20,227,171.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,106,675.00

Budget Uses

Expenditure Budget	0002	1,106,675.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	327,291.52
Contingency	0006	32,729.15
Over-Schedule	0011	746,654.33
Fund Balance for Budget	TFS48	146,432.94
Operating Reserve	0961	146,432.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	180,010.33
State On-Schedule Trans Reimb	3210	180,010.34
District Tax Levy	1110	746,654.33
District Mills	999	13.21
Total Estimated Revenues to Fund Adopted Budget	0004	1,106,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	1,076,821.56

Budget Uses

Expenditure Budget	0002	1,076,821.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	783,498.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	783,498.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	293,322.74
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	1,076,821.56

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 1	2018	71,120.50	0.00	14,224.10	10,160.07
Bus 2	2018	71,120.50	0.00	14,224.10	10,160.07
Bus 3	2018	71,120.50	0.00	14,224.10	10,160.07
Bus 119	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 120	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 121	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 122	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 123	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 124	2017	47,368.54	6,766.93	9,473.71	6,766.93
Bus 112	2016	55,897.43	12,984.93	11,179.49	7,984.93
Bus 113	2016	55,894.43	12,984.93	11,178.89	7,984.93
Bus 114	2016	55,894.43	12,984.93	11,178.89	7,984.93
Bus 115	2016	55,894.43	12,984.93	11,178.89	7,984.93
Bus 116	2016	55,894.43	12,984.93	11,178.89	7,984.93
Bus 117	2016	55,897.43	12,984.93	11,179.49	7,984.93
Bus 118 W/C	2016	57,989.69	13,281.38	11,597.94	8,281.38
Bus 105	2014	62,913.00	31,962.71	12,582.60	8,987.57
Bus 106	2014	62,913.00	31,962.71	12,582.60	8,987.57
Bus 107	2014	62,913.00	31,962.71	12,582.60	8,987.57
Bus 108	2014	62,913.00	31,962.71	12,582.60	8,987.57
Bus 109	2014	62,913.00	31,962.71	12,582.60	8,987.57
Bus 110	2014	58,826.00	30,794.99	11,765.20	8,987.57
Bus 111	2014	62,913.00	31,962.71	12,582.60	8,987.57
Radio 111	2014	201.00	114.84	40.20	28.72
Radio-105	2013	257.95	184.25	51.59	36.85
Radio-106	2013	257.95	184.25	51.59	36.85
Radio-107	2013	257.95	184.25	51.59	36.85
Radio-108	2013	257.95	184.25	51.59	36.85
Radio-109	2013	257.95	184.25	51.59	36.85
Radio-110	2013	257.95	184.25	51.59	36.85
Van Hool C2045 Liner	2012	322,806.00	265,575.70	64,561.20	57,230.30
Bus #100	2011	52,399.61	49,746.36	10,479.92	7,485.66
Bus #101	2011	52,399.61	49,746.36	10,479.92	7,485.66
Bus #102	2011	52,399.61	49,746.36	10,479.92	7,485.66
Bus #103	2011	52,399.61	49,746.36	10,479.92	7,485.66
Bus #104	2011	57,398.99	54,015.56	11,479.80	8,199.86
Bus #99	2011	52,399.61	49,746.36	10,479.92	7,485.66
Radio 104	2011	304.85	303.71	60.97	28.72
Total					293,322.74

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

14 Retirement Fund

Adopted Budget	0001	2,982,500.00

Budget Uses

Expenditure Budget	0002	2,982,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	749,709.32
Operating Reserve	0961	596,500.00
Unreserved Fund Balance Reappropriated	0970	153,209.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,829,290.68
Total Estimated Revenues to Fund Adopted Budget	0004	2,982,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	122,750.00

Budget Uses

Expenditure Budget	0002	122,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,002.85
Operating Reserve	0961	42,962.50
Unreserved Fund Balance Reappropriated	0970	78,040.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,709.65
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	122,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	518,862.18

Budget Uses

Expenditure Budget	0002	518,862.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218,862.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218,862.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	300,000.00
District Mills	999	5.31
Total Estimated Revenues to Fund Adopted Budget	0004	518,862.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	199,480.71

Budget Uses

Expenditure Budget	0002	199,480.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	199,480.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,480.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	199,480.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

50 Debt Service Fund

Butte Elementary

Taxable Value		56,525,559.00
Adopted Budget	0001	11,750.00

Budget Uses

Expenditure Budget	0002	11,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,746.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,746.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	68,996.35

SIDs

Issue Type		Amount
Elementary		11,750.00
Total SID Requirements		11,750.00
Total Debt Service Requirements	0002	11,750.00

Budget Report
FY 2019
47 Silver Bow

0840 Butte Elem

Submit ID: 0840-34005090

61 Building Reserve Fund

Adopted Budget		0001	320,900.00

Budget Uses

Expenditure Budget		0002	320,900.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	320,900.00	
District Tax Levy		1110	320,900.00
District Mills		999	5.68
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.68
Total Estimated Revenues to Fund Adopted Budget		0004	320,900.00

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	1,244	63,616,797

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dennis Clague

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,767,275.58	1,076,727.56	10%	10.00%	103,556.55	6,542,493.83	4,121,225.20	64.78
10 Transportation	584,318.92	87,310.01	20%	14.94%	0.00	119,907.96	464,410.96	7.30
11 Bus Depreciation	520,894.06	0.00	N/A	0.00%	395,586.26	0.00	125,307.80	1.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	1,722,000.00	344,400.00	20%	20.00%	110,973.86	1,611,026.14		
17 Adult Education	76,000.00	20,000.00	35%	26.32%	12,691.86	0.00	63,308.14	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	234,470.70	0.00	N/A	0.00%	234,470.70	0.00	0.00	0.00
29 Flexibility	211,025.65	0.00	N/A	0.00%	211,025.65	0.00	0.00	0.00
61 Building Reserve	2,544,888.81	0.00	N/A	0.00%	1,705,488.81	0.00	839,400.00	13.19
Total of All Funds	16,660,873.72	1,528,437.57			2,773,793.69	8,273,427.93	5,613,652.10	88.24

50 Debt Service **Tax Jurisdiction**								
47-1212	5,720.00	0.00	20-9-438	0.00%	350,010.28	0.00	0.00	0.00

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BUTTE HS 9-12 1,244

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,992,068.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	299,513.50
D.	At Risk Student	(I-D)	56,416.46
E.	Indian Education For All	(I-E)	27,069.44
F.	American Indian Achievement Gap	(I-F)	13,482.00
G.	Data For Achievement	(I-G)	25,924.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	250,817.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	93,338.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,261
B.	BASE Budget Limit	(II-B)	7,891,814.95
C.	Maximum Budget Limit	(II-C)	9,825,130.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,573,365.49
E.	Adopted Budget	(II-E)	10,740,898.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,918,191.76
H.	Maximum Budget Limit	(II-H)	9,854,842.36
I.	Highest Budget Without a Vote	(II-I)	10,767,275.58
J.	Highest Budget	(II-J)	10,771,374.36
K.	Highest Voted Amount	(II-K)	4,098.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,767,275.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,076,727.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		103,556.55
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	103,556.55	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,180,284.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,767,275.58
1.	BASE Budget Limit	(V-A1)	7,918,191.76	
2.	Over-BASE Budget	(V-A2)	2,849,083.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,992,068.49
1.	Direct State Aid Paid By State	(V-B1)	3,992,068.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		299,513.50
D.	At Risk Student	(V-D)		56,416.46
E.	Indian Education For All	(V-E)		27,069.44
F.	American Indian Achievement Gap	(V-F)		13,482.00
G.	Data For Achievement	(V-G)		25,924.96
H.	Special Education Allowable Cost Payment	(V-H)		250,817.00
I.	Remaining Fund Balance Available	(V-I)		103,556.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,375.36
1.	Actual Non-Levy Revenue	(V-J1)	11,375.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,137,968.00
1.	State Guaranteed Tax Base Aid	(V-L1)	1,865,826.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,272,141.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,918,191.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,849,083.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,849,083.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.99
U.	Over-BASE Mills	(V-U)		44.79
1.	District Property Tax Levy Mills	(V-U1)	44.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

01 General Fund

Adopted Budget	0001	10,767,275.58

Budget Uses

Expenditure Budget	0002	10,767,275.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	103,556.55
Direct State Aid	3110	3,992,068.49
Quality Educator	3111	299,513.50
At Risk Student	3112	56,416.46
Indian Education For All	3113	27,069.44
American Indian Achievement Gap	3114	13,482.00
State Spec Ed Allowable Cost Pymt to Districts	3115	250,817.00
Data For Achievement	3116	25,924.96
State Guaranteed Tax Base Aid	3120	1,865,826.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,335.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	39.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,272,141.38		
Over-BASE Levy	1110(c)	2,849,083.82		
District Tax Levy			1110	4,121,225.20
Total Estimated Revenues to Fund Adopted Budget			0004	10,767,275.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	584,318.92

Budget Uses

Expenditure Budget	0002	584,318.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,007.24
Contingency	0006	10,900.72
Over-Schedule	0011	464,410.96
Fund Balance for Budget	TFS48	87,310.01
Operating Reserve	0961	87,310.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	59,953.98
State On-Schedule Trans Reimb	3210	59,953.98
District Tax Levy	1110	464,410.96
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	584,318.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	520,894.06

Budget Uses

Expenditure Budget	0002	520,894.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	395,586.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	395,586.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	125,307.80
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	520,894.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 1	2018	35,029.50	0.00	7,005.90	5,004.21
Bus 2	2018	35,029.50	0.00	7,005.90	5,004.21
Bus 3	2018	35,029.50	0.00	7,005.90	5,004.21
Bus 119	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 120	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 121	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 122	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 123	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 124	2017	23,330.78	3,332.97	4,666.16	3,332.97
Bus 112	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 113	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 114	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 115	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 116	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 117	2016	27,530.09	6,432.87	5,506.02	3,932.87
Bus 118 W/C	2016	28,552.24	6,578.89	5,710.45	4,078.89
Bus 105	2014	30,987.00	16,780.15	6,197.40	4,426.71

Bus 106	2014	30,987.00	16,780.15	6,197.40	4,426.71
Bus 107	2014	30,987.00	16,780.15	6,197.40	4,426.71
Bus 108	2014	30,987.00	16,780.15	6,197.40	4,426.71
Bus 109	2014	30,987.00	16,780.15	6,197.40	4,426.71
Bus 110	2014	28,974.00	15,717.42	5,794.80	4,139.14
Bus 111	2014	30,987.00	16,292.57	6,197.40	4,426.71
Radio 111	2014	99.00	56.56	19.80	14.14
Radio-105	2013	127.05	90.75	25.41	18.15
Radio-106	2013	127.05	90.75	25.41	18.15
Radio-107	2013	127.05	90.75	25.41	18.15
Radio-108	2013	127.05	90.75	25.41	18.15
Radio-109	2013	127.05	90.75	25.41	18.15
Radio-110	2013	127.05	90.75	25.41	18.15
Van Hool C2045 Liner	2012	158,994.00	123,567.15	31,798.80	31,798.80
Bus #100	2011	25,808.76	25,808.76	5,161.75	0.00
Bus #101	2011	25,808.76	25,808.76	5,161.75	0.00
Bus #102	2011	25,808.76	25,808.76	5,161.75	0.00
Bus #103	2011	25,808.76	25,808.76	5,161.75	0.00
Bus #104	2011	28,271.14	28,271.14	5,654.23	0.00
Bus #99	2011	25,808.76	25,808.76	5,161.75	0.00
Radio 100	2011	150.15	150.15	30.03	0.00
Radio 101	2011	150.15	150.15	30.03	0.00
Radio 102	2011	150.15	150.15	30.03	0.00
Radio 103	2011	150.15	150.15	30.03	0.00
Radio 104	2011	150.15	150.15	30.03	0.00
Radio 99	2011	150.15	150.15	30.03	0.00
Radio-93	2007	139.00	139.00	27.80	0.00
Radio-94	2007	139.00	139.00	27.80	0.00
Radio-95	2007	139.00	139.00	27.80	0.00
Radio-96	2007	139.00	139.00	27.80	0.00
Radio-97	2007	139.00	139.00	27.80	0.00
Radio-98	2007	139.00	119.20	27.80	0.00
Radio-90	2006	179.85	179.85	35.97	0.00
Radio-91	2006	179.85	179.85	35.97	0.00
Radio-92	2006	179.85	179.85	35.97	0.00
Bus 83	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 84	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 85	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 86	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 87	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 88	2004	19,908.09	19,638.09	3,981.62	0.00
Bus 89	2004	20,217.32	20,393.80	4,043.46	0.00
Radio-83	2004	160.03	160.03	32.01	0.00
Radio-84	2004	160.03	160.03	32.01	0.00

Radio-85	2004	160.03	160.03	32.01	0.00
Radio-86	2004	160.03	160.03	32.01	0.00
Radio-87	2004	160.03	160.03	32.01	0.00
Radio-88	2004	160.03	160.03	32.01	0.00
Radio-89	2004	160.03	160.03	32.01	0.00
Van Radio	2001	431.00	431.00	86.20	0.00
Total					125,307.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,722,000.00

Budget Uses

Expenditure Budget	0002	1,722,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	455,373.86
Operating Reserve	0961	344,400.00
Unreserved Fund Balance Reappropriated	0970	110,973.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,611,026.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,722,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,691.86
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	12,691.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	63,308.14
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	234,470.70

Budget Uses

Expenditure Budget	0002	234,470.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	234,470.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,470.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	234,470.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	211,025.65

Budget Uses

Expenditure Budget	0002	211,025.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	211,025.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	211,025.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,025.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

50 Debt Service Fund

47-1212

Taxable Value		63,616,797.00
Adopted Budget	0001	5,720.00

Budget Uses

Expenditure Budget	0002	5,720.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	350,010.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	350,010.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,720.00
Estimated Revenues Exceeding Adopted Budget	0004a	344,290.28

SIDs

Issue Type	Amount
High School	5,720.00
Total SID Requirements	5,720.00

Total Debt Service Requirements	0002	5,720.00

Budget Report
FY 2019

47 Silver Bow

1212 Butte H S

Submit ID: 1212-07635915

61 Building Reserve Fund

Adopted Budget		0001	2,544,888.81

Budget Uses

Expenditure Budget		0002	2,544,888.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,705,488.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,705,488.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
Building Reserve Permissive Levy	1110(b)	139,400.00	
District Tax Levy		1110	839,400.00
District Mills		999	13.19
Building Reserves Voted Mills			11.00
Building Reserves Permissive Mills			2.19
Total Estimated Revenues to Fund Adopted Budget		0004	2,544,888.81

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2018	700,000.00	1	0.00	700,000.00	700,000.00
Total					700,000.00

Budget Report
FY 2019

50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 28	N/A	624,152

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Marvin Baker

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0889 Bynum Elem

Submit ID: 0889-44888171

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	204,351.19	20,509.90	10%	10.04%	12,076.42	152,114.27	40,160.50	64.33
10 Transportation	38,127.57	7,625.51	20%	20.00%	30,502.06	0.00	7,625.51	12.22
11 Bus Depreciation	23,975.50	0.00	N/A	0.00%	21,823.50	0.00	2,152.00	3.45
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	29,000.00	5,800.00	20%	20.00%	7,918.82	21,081.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,155.09	0.00	N/A	0.00%	1,155.09	0.00	0.00	0.00
29 Flexibility	3,306.74	0.00	N/A	0.00%	3,306.74	0.00	0.00	0.00
61 Building Reserve	5,082.63	0.00	N/A	0.00%	5,082.63	0.00	0.00	0.00
Total of All Funds	304,998.72	33,935.41			81,865.26	173,195.45	49,938.01	80.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

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Submit ID: 0889-44888171

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	93,008.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,735.00
D.	At Risk Student	(I-D)	533.95
E.	Indian Education For All	(I-E)	609.28
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	583.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,304.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,341.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	191,973.48
C.	Maximum Budget Limit	(II-C)	238,095.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	211,973.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	184,351.19
H.	Maximum Budget Limit	(II-H)	227,792.79
I.	Highest Budget Without a Vote	(II-I)	204,351.19
J.	Highest Budget	(II-J)	227,792.79
K.	Highest Voted Amount	(II-K)	23,441.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	204,351.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,435.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		74.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,076.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,076.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,586.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		204,351.19
1.	BASE Budget Limit	(V-A1)	184,351.19	
2.	Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,008.81
1.	Direct State Aid Paid By State	(V-B1)	93,008.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,735.00
D.	At Risk Student	(V-D)		533.95
E.	Indian Education For All	(V-E)		609.28
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		583.52
H.	Special Education Allowable Cost Payment	(V-H)		3,914.82
I.	Remaining Fund Balance Available	(V-I)		12,076.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		63,461.39
1.	State Guaranteed Tax Base Aid	(V-L1)	43,300.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,160.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		184,351.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.04
1.	District Property Tax Levy Mills	(V-U1)	32.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	204,351.19

Budget Uses

Expenditure Budget	0002	204,351.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,076.42
Direct State Aid	3110	93,008.81
Quality Educator	3111	9,735.00
At Risk Student	3112	533.95
Indian Education For All	3113	609.28
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,914.82
Data For Achievement	3116	583.52
State Guaranteed Tax Base Aid	3120	43,300.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,160.50		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	40,160.50
Total Estimated Revenues to Fund Adopted Budget			0004	204,351.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

10 Transportation Fund

Adopted Budget	0001	38,127.57

Budget Uses

Expenditure Budget	0002	38,127.57
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	38,127.57
Fund Balance for Budget	TFS48	38,127.57
Operating Reserve	0961	7,625.51
Unreserved Fund Balance Reappropriated	0970	30,502.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	7,625.51
District Mills	999	12.22
Total Estimated Revenues to Fund Adopted Budget	0004	38,127.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	23,975.50

Budget Uses

Expenditure Budget	0002	23,975.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,823.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,823.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,152.00
District Mills	999	3.45
Total Estimated Revenues to Fund Adopted Budget	0004	23,975.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	10,760.00	2,152.00	2,152.00
5376	1989	5,000.00	7,500.00	N/A	NA
Total					2,152.00

Budget Report
FY 2019
50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

14 Retirement Fund

Adopted Budget	0001	29,000.00

Budget Uses

Expenditure Budget	0002	29,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,718.82
Operating Reserve	0961	5,800.00
Unreserved Fund Balance Reappropriated	0970	7,918.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,081.18
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,155.09

Budget Uses

Expenditure Budget	0002	1,155.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,155.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,155.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,155.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,306.74

Budget Uses

Expenditure Budget	0002	3,306.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,306.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,306.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,306.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0889 Bynum Elem

Submit ID: 0889-44888171

61 Building Reserve Fund

Adopted Budget		0001	5,082.63

Budget Uses

Expenditure Budget		0002	5,082.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,082.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,082.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,082.63

Budget Report
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Submit ID: 0969-82581043

0969 Canyon Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	250	N/A	4,354,555

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeanne Carroll

(Signature) (Date)

Chairperson, School Trustees: Rhonda Hogstad

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-82581043

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,780,062.94	176,614.82	10%	9.92%	0.00	1,317,062.94	463,000.00	106.33
10 Transportation	152,000.00	23,471.48	20%	15.44%	0.00	64,223.68	87,776.32	20.16
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,799.71		N/A		12,799.71	0.00	0.00	0.00
14 Retirement	210,000.00	19,039.53	20%	9.07%	0.00	210,000.00		
17 Adult Education	824.25	0.00	35%	0.00%	824.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,154.19	0.00	N/A	0.00%	24,154.19	0.00	0.00	0.00
29 Flexibility	6,029.48	0.00	N/A	0.00%	6,029.48	0.00	0.00	0.00
61 Building Reserve	85,929.25	0.00	N/A	0.00%	46,329.25	0.00	39,600.00	9.09
Total of All Funds	2,271,799.82	219,125.83			90,136.88	1,591,286.62	590,376.32	135.58

50 Debt Service **Tax Jurisdiction**								
DIST 4	151,599.44	0.00	20-9-438	0.00%	0.00	0.00	151,599.44	34.81

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0969-82581043

0969 Canyon Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	200
M1	CANYON CREEK 7-8	50

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	725,536.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,893.51
D.	At Risk Student	(I-D)	4,306.64
E.	Indian Education For All	(I-E)	5,440.00
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	5,210.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	77,685.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,547.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,533.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	246
B.	BASE Budget Limit	(II-B)	1,453,756.27
C.	Maximum Budget Limit	(II-C)	1,824,646.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,152.21
E.	Adopted Budget	(II-E)	1,738,908.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,494,910.73
H.	Maximum Budget Limit	(II-H)	1,873,675.55
I.	Highest Budget Without a Vote	(II-I)	1,780,062.94
J.	Highest Budget	(II-J)	1,873,675.55
K.	Highest Voted Amount	(II-K)	93,612.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,780,062.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,614.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,614.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,780,062.94
1.	BASE Budget Limit	(V-A1)	1,494,910.73	
2.	Over-BASE Budget	(V-A2)	285,152.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		725,536.66
1.	Direct State Aid Paid By State	(V-B1)	725,536.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,893.51
D.	At Risk Student	(V-D)		4,306.64
E.	Indian Education For All	(V-E)		5,440.00
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		5,210.00
H.	Special Education Allowable Cost Payment	(V-H)		77,685.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		935.38
1.	Actual Non-Levy Revenue	(V-J1)	935.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		608,120.84
1.	State Guaranteed Tax Base Aid	(V-L1)	430,273.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	177,847.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,494,910.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,152.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,152.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		65.48
1.	District Property Tax Levy Mills	(V-U1)	65.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

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01 General Fund

Adopted Budget	0001	1,780,062.94

Budget Uses

Expenditure Budget	0002	1,780,062.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	725,536.66
Quality Educator	3111	64,893.51
At Risk Student	3112	4,306.64
Indian Education For All	3113	5,440.00
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	77,685.70
Data For Achievement	3116	5,210.00
State Guaranteed Tax Base Aid	3120	430,273.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	909.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	26.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	177,847.79		
Over-BASE Levy	1110(c)	285,152.21		
District Tax Levy			1110	463,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,780,062.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	152,000.00

Budget Uses

Expenditure Budget	0002	152,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,385.16
Contingency	0006	5,838.52
Over-Schedule	0011	87,776.32
Fund Balance for Budget	TFS48	23,471.48
Operating Reserve	0961	23,471.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,111.84
State On-Schedule Trans Reimb	3210	32,111.84
District Tax Levy	1110	87,776.32
District Mills	999	20.16
Total Estimated Revenues to Fund Adopted Budget	0004	152,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	12,799.71

Budget Uses

Expenditure Budget	0002	12,799.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,799.71
Unreserved Fund Balance Reappropriated	0970	12,799.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,799.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,039.53
Operating Reserve	0961	19,039.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	824.25

Budget Uses

Expenditure Budget	0002	824.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	824.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	824.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	824.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,154.19

Budget Uses

Expenditure Budget	0002	24,154.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,154.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,154.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,154.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-82581043

29 Flexibility Fund

Adopted Budget	0001	6,029.48

Budget Uses

Expenditure Budget	0002	6,029.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,029.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,029.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,029.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-82581043

50 Debt Service Fund

DIST 4

Taxable Value		4,354,555.00
Adopted Budget	0001	151,599.44

Budget Uses

Expenditure Budget	0002	150,695.00
Add To Fund Balance	0003	904.44
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-904.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	151,599.44
Jurisdiction Mills	999	34.81
Total Estimated Revenues to Fund Adopted Budget	0004	151,599.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/15/2002	06/30/2022	1,840,000.00	410,000.00	125,000.00	25,295.00	400.00
Total Bond Requirements							150,695.00
Total Debt Service Requirements						0002	150,695.00

Budget Report
FY 2019

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-82581043

61 Building Reserve Fund

Adopted Budget		0001	85,929.25

Budget Uses

Expenditure Budget		0002	85,929.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,329.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,329.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,600.00	
District Tax Levy		1110	39,600.00
District Mills		999	9.09
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.09
Total Estimated Revenues to Fund Adopted Budget		0004	85,929.25

Budget Report
FY 2019

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-32985043

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	3,985,638

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	37	N/A	3,480,536
Non-located - 28 Madison	10	N/A	505,102

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Anne Marie Carey

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-32985043

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	351,325.16	0.00	10%	0.00%	0.00	169,192.20	182,132.96	45.70
10 Transportation	64,500.00	4,191.20	20%	6.50%	0.00	19,156.50	45,343.50	11.38
11 Bus Depreciation	148,030.64	0.00	N/A	0.00%	104,623.15	0.00	43,407.49	10.89
13 Tuition	268.34		N/A		268.34	0.00	0.00	0.00
14 Retirement	37,500.00	7,500.00	20%	20.00%	9,250.96	28,249.04		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	605,686.53	11,691.20			118,204.84	216,597.74	270,883.95	67.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-32985043

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	140,277.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,658.75
D.	At Risk Student	(I-D)	1,021.91
E.	Indian Education For All	(I-E)	1,022.72
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	979.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,625.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,208.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	283,064.92
C.	Maximum Budget Limit	(II-C)	349,086.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	283,064.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	283,325.16
H.	Maximum Budget Limit	(II-H)	351,389.18
I.	Highest Budget Without a Vote	(II-I)	283,325.16
J.	Highest Budget	(II-J)	351,389.18
K.	Highest Voted Amount	(II-K)	68,064.02
L.	Amount Approved on Ballot by Voters	(II-L)	68,000.00
M.	Adopted Budget	(II-M)	351,325.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		351,325.16
	1. BASE Budget Limit	(V-A1)	283,325.16	
	2. Over-BASE Budget	(V-A2)	68,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		140,277.45
	1. Direct State Aid Paid By State	(V-B1)	140,277.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,658.75
D.	At Risk Student	(V-D)		1,021.91
E.	Indian Education For All	(V-E)		1,022.72
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		979.48
H.	Special Education Allowable Cost Payment	(V-H)		6,625.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		178.81
	1. Actual Non-Levy Revenue	(V-J1)	178.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,132.96
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	114,132.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		283,325.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.06
1.	District Property Tax Levy Mills	(V-U1)	17.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	351,325.16

Budget Uses

Expenditure Budget	0002	351,325.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	140,277.45
Quality Educator	3111	18,658.75
At Risk Student	3112	1,021.91
Indian Education For All	3113	1,022.72
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,625.08
Data For Achievement	3116	979.48
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	178.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	114,132.96		
Over-BASE Levy	1110(c)	68,000.00		
District Tax Levy			1110	182,132.96
Total Estimated Revenues to Fund Adopted Budget			0004	351,325.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	64,500.00

Budget Uses

Expenditure Budget	0002	64,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,415.00
Contingency	0006	1,741.50
Over-Schedule	0011	45,343.50
Fund Balance for Budget	TFS48	4,191.20
Operating Reserve	0961	4,191.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,578.25
State On-Schedule Trans Reimb	3210	9,578.25
District Tax Levy	1110	45,343.50
District Mills	999	11.38
Total Estimated Revenues to Fund Adopted Budget	0004	64,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	148,030.64

Budget Uses

Expenditure Budget	0002	148,030.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104,623.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,623.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	43,407.49
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	148,030.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTEGRATED CE	2018	85,181.91	0.00	17,036.38	17,036.38
2014 IC CE	2014	88,521.29	88,521.30	17,704.26	17,704.26
IC	2011	86,668.59	121,336.04	17,333.72	8,666.85
Total					43,407.49

13 Tuition Fund

Adopted Budget	0001	268.34

Budget Uses

Expenditure Budget	0002	268.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268.34
Unreserved Fund Balance Reappropriated	0970	268.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
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Submit ID: 0458-32985043

14 Retirement Fund

Adopted Budget	0001	37,500.00

Budget Uses

Expenditure Budget	0002	37,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,750.96
Operating Reserve	0961	7,500.00
Unreserved Fund Balance Reappropriated	0970	9,250.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,249.04
Total Estimated Revenues to Fund Adopted Budget	0004	37,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-32985043

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	36	52,244,099

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Tauck

(Signature) (Date)

Chairperson, School Trustees: Helen King

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	713,492.18	74,300.51	10%	10.41%	0.00	290,205.40	423,286.78	8.10
10 Transportation	105,000.00	21,000.00	20%	20.00%	26,435.64	58,447.00	20,117.36	0.39
11 Bus Depreciation	478,785.89	0.00	N/A	0.00%	441,377.49	0.00	37,408.40	0.72
13 Tuition	10,000.00		N/A		107.63	0.00	9,892.37	0.19
14 Retirement	100,000.00	20,000.00	20%	20.00%	16,104.67	83,895.33		
17 Adult Education	15,000.00	0.00	35%	0.00%	3,966.07	0.00	11,033.93	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,958.07	0.00	N/A	0.00%	3,958.07	2,000.00	18,000.00	0.34
29 Flexibility	413,156.56	0.00	N/A	0.00%	410,656.56	2,500.00	0.00	0.00
61 Building Reserve	275,398.64	0.00	N/A	0.00%	156,498.64	0.00	118,900.00	2.27
Total of All Funds	2,134,791.34	115,300.51			1,059,104.77	437,047.73	638,638.84	12.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CARTER CO HS 9-12 36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	254,440.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,848.05
D.	At Risk Student	(I-D)	1,734.13
E.	Indian Education For All	(I-E)	783.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	750.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,470.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,756.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	497,940.13
C.	Maximum Budget Limit	(II-C)	618,358.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	212,360.78
E.	Adopted Budget	(II-E)	710,300.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	492,650.50
H.	Maximum Budget Limit	(II-H)	612,030.09
I.	Highest Budget Without a Vote	(II-I)	705,011.28
J.	Highest Budget	(II-J)	713,492.18
K.	Highest Voted Amount	(II-K)	8,480.90
L.	Amount Approved on Ballot by Voters	(II-L)	8,480.90
M.	Adopted Budget	(II-M)	713,492.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		71,349.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,951.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,951.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,300.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		713,492.18
	1. BASE Budget Limit	(V-A1)	492,650.50	
	2. Over-BASE Budget	(V-A2)	220,841.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		254,440.00
	1. Direct State Aid Paid By State	(V-B1)	254,440.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,848.05
D.	At Risk Student	(V-D)		1,734.13
E.	Indian Education For All	(V-E)		783.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		750.24
H.	Special Education Allowable Cost Payment	(V-H)		7,470.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,179.29
	1. Actual Non-Levy Revenue	(V-J1)	2,179.29	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		202,445.10
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	202,445.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		492,650.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,841.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,841.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		3.87
U.	Over-BASE Mills	(V-U)		4.23
1.	District Property Tax Levy Mills	(V-U1)	4.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	713,492.18

Budget Uses

Expenditure Budget	0002	713,492.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	254,440.00
Quality Educator	3111	22,848.05
At Risk Student	3112	1,734.13
Indian Education For All	3113	783.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,470.33
Data For Achievement	3116	750.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,966.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	213.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	202,445.10		
Over-BASE Levy	1110(c)	220,841.68		
District Tax Levy			1110	423,286.78
Total Estimated Revenues to Fund Adopted Budget			0004	713,492.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,134.00
Contingency	0006	5,313.00
Over-Schedule	0011	46,553.00
Fund Balance for Budget	TFS48	47,435.64
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	26,435.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,223.50
State On-Schedule Trans Reimb	3210	29,223.50
District Tax Levy	1110	20,117.36
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	478,785.89

Budget Uses

Expenditure Budget	0002	478,785.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,377.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,377.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,408.40
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	478,785.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	0.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	0.00	9,528.40	9,528.40
BUS#1 THOMAS mini Lic #2122A VIN#7148 Black Hood	2014	26,684.00	21,347.20	5,336.80	5,336.80
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	20,468.80	5,117.20	5,117.20
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	58,989.00	8,427.00	4,213.50
ACTIVITY BUS	2010	148,500.00	215,325.00	29,700.00	7,425.00
BUS#5 INT'L -Lic #120 VIN#3472	2009	73,788.00	110,682.00	N/A	NA
BUS#9 INT'L LIC #116 VIN #9837	2007	57,307.00	85,960.50	N/A	NA
Total					37,408.40

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13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107.63
Unreserved Fund Balance Reappropriated	0970	107.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,892.37
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,104.67
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	16,104.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,895.33
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,966.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,966.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,033.93
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,958.07

Budget Uses

Expenditure Budget	0002	23,958.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,958.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,958.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	2,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,000.00
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	23,958.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	413,156.56

Budget Uses

Expenditure Budget	0002	413,156.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	410,656.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	410,656.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	413,156.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	275,398.64

Budget Uses

Expenditure Budget		0002	275,398.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	156,498.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	156,498.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	18,900.00	
District Tax Levy		1110	118,900.00
District Mills		999	2.27
Building Reserves Voted Mills			1.91
Building Reserves Permissive Mills			0.36
Total Estimated Revenues to Fund Adopted Budget		0004	275,398.64

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	300,000.00	3	100,000.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	1,387,477

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Walker

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	108,918.69	11,202.78	10%	10.29%	11,516.07	27,837.48	69,565.14	50.14
10 Transportation	4,700.00	940.00	20%	20.00%	1,192.79	3,507.21	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	8,311.94	6,688.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	88.37	0.00	N/A	0.00%	88.37	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	13,395.68	0.00	N/A	0.00%	13,395.68	0.00	0.00	0.00
Total of All Funds	142,102.74	15,142.78			34,504.85	38,032.75	69,565.14	50.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARTER K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	22,853.95
B.	Mandatory Non-isolated Levy	(I-B)	22,853.95
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	195.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	187.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,355.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	451.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	76,656.80
C.	Maximum Budget Limit	(II-C)	95,038.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,660.34
E.	Adopted Budget	(II-E)	99,317.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	93%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,510.11
H.	Maximum Budget Limit	(II-H)	108,918.69
I.	Highest Budget Without a Vote	(II-I)	108,918.69
J.	Highest Budget	(II-J)	108,918.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	108,918.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,891.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		310.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	310.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,516.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,516.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,718.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		108,918.69
1.	BASE Budget Limit	(V-A1)	87,510.11	
2.	Over-BASE Budget	(V-A2)	21,408.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,707.90
1.	Direct State Aid Paid By State	(V-B1)	22,853.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	22,853.95	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		195.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		187.56
H.	Special Education Allowable Cost Payment	(V-H)		1,355.13
I.	Remaining Fund Balance Available	(V-I)		11,516.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,302.61
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,302.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,510.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,408.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,408.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		16.47
S.	BASE Mills - Elementary	(V-S)		18.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.43
1.	District Property Tax Levy Mills	(V-U1)	15.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

01 General Fund

Adopted Budget	0001	108,918.69

Budget Uses

Expenditure Budget	0002	108,918.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,516.07
Direct State Aid	3110	22,853.95
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	195.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,355.13
Data For Achievement	3116	187.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	22,853.95	
BASE Levy	1110(b)	25,302.61	
Over-BASE Levy	1110(c)	21,408.58	
District Tax Levy		1110	69,565.14
Total Estimated Revenues to Fund Adopted Budget		0004	108,918.69
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,700.00

Budget Uses

Expenditure Budget	0002	4,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,616.20
Contingency	0006	361.62
Over-Schedule	0011	722.18
Fund Balance for Budget	TFS48	2,132.79
Operating Reserve	0961	940.00
Unreserved Fund Balance Reappropriated	0970	1,192.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,518.30
State On-Schedule Trans Reimb	3210	1,988.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,311.94
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	8,311.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,688.06
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	88.37

Budget Uses

Expenditure Budget	0002	88.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0159 Carter Elem

Submit ID: 0159-09220141

61 Building Reserve Fund

Adopted Budget		0001	13,395.68

Budget Uses

Expenditure Budget		0002	13,395.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,395.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,395.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	13,395.68

Budget Report
FY 2019

07 Cascade

0101 Cascade Elem

Submit ID: 0101-55302361

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 198	N/A	6,912,381

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Drury

(Signature) (Date)

Chairperson, School Trustees: Valerie Fowler

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0101 Cascade Elem

Submit ID: 0101-55302361

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,339,509.21	124,921.87	10%	9.33%	0.00	908,838.81	430,670.40	62.31
10 Transportation	250,082.74	0.00	20%	0.00%	0.00	69,006.06	181,076.68	26.20
11 Bus Depreciation	236,903.15	0.00	N/A	0.00%	189,046.46	0.00	47,856.69	6.92
13 Tuition	41,070.00		N/A		1,641.54	0.00	39,428.46	5.70
14 Retirement	205,154.28	41,030.86	20%	20.00%	28,775.05	176,379.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,745.38	0.00	N/A	0.00%	2,745.38	0.00	50,000.00	7.23
29 Flexibility	5,714.48	0.00	N/A	0.00%	5,714.48	0.00	0.00	0.00
61 Building Reserve	36,629.76	0.00	N/A	0.00%	1,729.76	0.00	34,900.00	5.05
Total of All Funds	2,167,809.00	165,952.73			229,652.67	1,154,224.10	783,932.23	113.41

50 Debt Service Tax Jurisdiction								
0101	208,925.00	0.00	20-9-438	0.00%	17,153.01	0.00	191,771.99	27.74

Budget Report
FY 2019

07 Cascade

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	153 *
M1	CASCADE 7-8	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	593,296.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,136.88
D.	At Risk Student	(I-D)	6,494.67
E.	Indian Education For All	(I-E)	4,308.48
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	4,126.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	35,939.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,887.43
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,013.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	199
B.	BASE Budget Limit	(II-B)	1,164,274.94
C.	Maximum Budget Limit	(II-C)	1,449,392.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,312,763.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,191,020.38
H.	Maximum Budget Limit	(II-H)	1,483,973.38
I.	Highest Budget Without a Vote	(II-I)	1,339,509.21
J.	Highest Budget	(II-J)	1,483,973.38
K.	Highest Voted Amount	(II-K)	144,464.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,339,509.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		124,921.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,921.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,339,509.21
1.	BASE Budget Limit	(V-A1)	1,191,020.38	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		593,296.57
1.	Direct State Aid Paid By State	(V-B1)	593,296.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,136.88
D.	At Risk Student	(V-D)		6,494.67
E.	Indian Education For All	(V-E)		4,308.48
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		4,126.32
H.	Special Education Allowable Cost Payment	(V-H)		35,939.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		486,862.36
1.	State Guaranteed Tax Base Aid	(V-L1)	204,680.79	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	282,181.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,191,020.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,488.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,488.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.48
1.	District Property Tax Levy Mills	(V-U1)	21.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade

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01 General Fund

Adopted Budget	0001	1,339,509.21

Budget Uses

Expenditure Budget	0002	1,339,509.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	593,296.57
Quality Educator	3111	59,136.88
At Risk Student	3112	6,494.67
Indian Education For All	3113	4,308.48
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	35,939.10
Data For Achievement	3116	4,126.32
State Guaranteed Tax Base Aid	3120	204,680.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	282,181.57		
Over-BASE Levy	1110(c)	148,488.83		
District Tax Levy			1110	430,670.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,339,509.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,082.74

Budget Uses

Expenditure Budget	0002	250,082.74
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,894.50
Contingency	0006	5,111.56
Over-Schedule	0011	181,076.68
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	34,503.03
State On-Schedule Trans Reimb	3210	34,503.03
District Tax Levy	1110	181,076.68
District Mills	999	26.20
Total Estimated Revenues to Fund Adopted Budget	0004	250,082.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	236,903.15

Budget Uses

Expenditure Budget	0002	236,903.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,046.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,046.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,856.69
District Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	236,903.15

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Chevy Express 299584A	2018	20,538.88	0.00	4,107.78	2,053.89
SPARE 2-70788A	2018	4,224.00	0.00	844.80	844.80
2018 Bluebird 1789B	2017	66,175.00	13,235.00	13,235.00	3,308.75
2015 Bluebird 2-97028A	2015	28,375.00	11,850.00	5,675.00	2,837.50
2008 Blue Bird Vision	2014	20,000.00	11,400.00	4,000.00	2,000.00
2015 Bluebird Vision Body F448082	2014	91,700.00	49,684.00	18,340.00	9,170.00
2013 Blue Bird Vision 2-4076, VIN 1BAKGCPA8DF294555, 65 passenger	2013	47,600.00	21,540.00	9,520.00	4,760.00
2010 Thomas 2-2550	2010	45,617.50	31,904.50	9,123.50	4,561.75
06 Ford MicroBird 2-2428 4wd	2008	30,100.00	31,159.60	6,020.00	3,010.00
2006 Ford MicroBirds 2-2427 4wd	2008	30,100.00	26,952.00	6,020.00	3,010.00
2008 Bluebird Vision 2-2375	2008	47,000.00	36,540.00	9,400.00	4,700.00
2000 MCI 2-2331	2006	76,000.00	72,310.00	15,200.00	7,600.00
2001 Bluebird 18 passenger 2-2219	2004	13,500.00	20,250.00	N/A	NA
2003 Ford Girardin 4x4 2-2234	2004	22,589.50	33,884.25	N/A	NA
2004 IC 2-2160	2004	24,991.00	37,486.50	N/A	NA
2-1221 International	2002	26,211.00	39,316.50	N/A	NA
2-1266 Ford Bludbird	2002	21,462.00	32,193.00	N/A	NA
2-2076 2002 Thomas Bus	2002	68,980.00	103,470.00	N/A	NA
Total					47,856.69

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13 Tuition Fund

Adopted Budget	0001	41,070.00

Budget Uses

Expenditure Budget	0002	41,070.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,641.54
Unreserved Fund Balance Reappropriated	0970	1,641.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,428.46
District Mills	999	5.70
Total Estimated Revenues to Fund Adopted Budget	0004	41,070.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	205,154.28

Budget Uses

Expenditure Budget	0002	205,154.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,805.91
Operating Reserve	0961	41,030.86
Unreserved Fund Balance Reappropriated	0970	28,775.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	176,379.23
Total Estimated Revenues to Fund Adopted Budget	0004	205,154.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,745.38

Budget Uses

Expenditure Budget	0002	52,745.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,745.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,745.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	7.23
Total Estimated Revenues to Fund Adopted Budget	0004	52,745.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,714.48

Budget Uses

Expenditure Budget	0002	5,714.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,714.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,714.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,714.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0101

Taxable Value		6,912,381.00
Adopted Budget	0001	208,925.00

Budget Uses

Expenditure Budget	0002	203,925.00
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,153.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,153.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	191,771.99
Jurisdiction Mills	999	27.74
Total Estimated Revenues to Fund Adopted Budget	0004	208,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/20/2014	06/30/2020	875,000.00	205,000.00	140,000.00	4,900.00	350.00
Elementary Refunding Bond	03/20/2014	06/30/2021	420,000.00	140,000.00	55,000.00	3,325.00	350.00
Total Bond Requirements							203,925.00
Total Debt Service Requirements						0002	203,925.00

61 Building Reserve Fund

Adopted Budget		0001	36,629.76

Budget Uses

Expenditure Budget		0002	36,629.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,729.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,729.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,900.00	
District Tax Levy		1110	34,900.00
District Mills		999	5.05
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.05
Total Estimated Revenues to Fund Adopted Budget		0004	36,629.76

Budget Report
FY 2019

07 Cascade

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Submit ID: 0102-54859810

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	101	8,302,880

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Drury

(Signature) (Date)

Chairperson, School Trustees: Valerie Fowler

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0102 Cascade H S

Submit ID: 0102-54859810

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,022,939.81	65,728.83	10%	6.43%	0.00	728,581.22	294,358.59	35.45
10 Transportation	265,928.15	26,592.81	20%	10.00%	6,779.65	69,006.06	190,142.44	22.90
11 Bus Depreciation	260,992.47	0.00	N/A	0.00%	209,053.98	0.00	51,938.49	6.26
13 Tuition	32,309.00		N/A		26,438.00	0.00	5,871.00	0.71
14 Retirement	155,548.46	31,109.69	20%	20.00%	18,995.34	136,553.12		
17 Adult Education	14,000.00	0.00	35%	0.00%	765.51	0.00	13,234.49	1.59
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,307.73	0.00	N/A	0.00%	4,307.73	0.00	100,000.00	12.04
29 Flexibility	6,926.99	0.00	N/A	0.00%	6,926.99	0.00	0.00	0.00
61 Building Reserve	26,682.81	0.00	N/A	0.00%	782.81	0.00	25,900.00	3.12
Total of All Funds	1,889,635.42	123,431.33			274,050.01	934,140.40	681,445.01	82.07

50 Debt Service Tax Jurisdiction								
0102	214,100.00	0.00	20-9-438	0.00%	18,620.70	0.00	195,479.30	23.54

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	460,788.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,599.82
D.	At Risk Student	(I-D)	3,257.04
E.	Indian Education For All	(I-E)	2,197.76
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,104.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	15,346.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,617.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,363.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	109
B.	BASE Budget Limit	(II-B)	934,640.84
C.	Maximum Budget Limit	(II-C)	1,166,801.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,063,555.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	894,024.72
H.	Maximum Budget Limit	(II-H)	1,107,181.40
I.	Highest Budget Without a Vote	(II-I)	1,022,939.81
J.	Highest Budget	(II-J)	1,107,181.40
K.	Highest Voted Amount	(II-K)	84,241.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,022,939.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,728.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,728.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,022,939.81
1.	BASE Budget Limit	(V-A1)	894,024.72	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		460,788.61
1.	Direct State Aid Paid By State	(V-B1)	460,788.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,599.82
D.	At Risk Student	(V-D)		3,257.04
E.	Indian Education For All	(V-E)		2,197.76
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,104.84
H.	Special Education Allowable Cost Payment	(V-H)		15,346.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		371,874.46
1.	State Guaranteed Tax Base Aid	(V-L1)	206,430.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	165,443.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		894,024.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.92
U.	Over-BASE Mills	(V-U)		15.53
1.	District Property Tax Levy Mills	(V-U1)	15.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,022,939.81

Budget Uses

Expenditure Budget	0002	1,022,939.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	460,788.61
Quality Educator	3111	37,599.82
At Risk Student	3112	3,257.04
Indian Education For All	3113	2,197.76
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	15,346.19
Data For Achievement	3116	2,104.84
State Guaranteed Tax Base Aid	3120	206,430.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	165,443.50		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	294,358.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,022,939.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,928.15

Budget Uses

Expenditure Budget	0002	265,928.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,894.50
Contingency	0006	5,111.56
Over-Schedule	0011	196,922.09
Fund Balance for Budget	TFS48	33,372.46
Operating Reserve	0961	26,592.81
Unreserved Fund Balance Reappropriated	0970	6,779.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	34,503.03
State On-Schedule Trans Reimb	3210	34,503.03
District Tax Levy	1110	190,142.44
District Mills	999	22.90
Total Estimated Revenues to Fund Adopted Budget	0004	265,928.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	260,992.47

Budget Uses

Expenditure Budget	0002	260,992.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,053.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,053.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	51,938.49
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	260,992.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird 2-21789B	2018	66,175.00	13,235.00	13,235.00	6,617.50
2018 Chevy Express 299584A	2018	20,538.88	0.00	4,107.78	1,026.94
SPARE 2-70788A	2018	4,224.00	0.00	844.80	844.80
2015 Bluebird 2-97038A	2015	28,375.00	11,850.00	5,675.00	2,837.50
2008 Blue Bird Vision	2014	20,000.00	11,400.00	4,000.00	2,000.00
2015 Blue Bird Vision 2-97038A	2014	91,700.00	48,184.00	18,340.00	9,170.00
2013 Blue Bird Vision 2-4076	2013	47,600.00	19,540.00	9,520.00	4,760.00
2010 Thomas 2-2550	2010	45,617.50	29,221.00	9,123.50	4,561.75
2006 Ford MicroBirds 2-2427	2008	30,100.00	27,722.00	6,020.00	3,010.00
2006 Ford MicroBirds 2-2428	2008	30,100.00	26,402.00	6,020.00	3,010.00
2008 Bluebird Vision 2-2375	2008	27,000.00	22,940.00	5,400.00	2,700.00
2-2331 MCI	2006	114,000.00	122,615.47	22,800.00	11,400.00
2001 Bluebird 2-2219	2004	13,500.00	20,250.00	N/A	NA
2003 Ford Girardin 4x4 2-2234	2004	22,589.50	33,884.25	N/A	NA
2004 IC 2-2160	2004	24,991.00	37,486.50	N/A	NA
2-1266 Ford Blubird	2002	21,462.00	32,193.00	N/A	NA
Total					51,938.49

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13 Tuition Fund

Adopted Budget	0001	32,309.00

Budget Uses

Expenditure Budget	0002	32,309.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,438.00
Unreserved Fund Balance Reappropriated	0970	26,438.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,871.00
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	32,309.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	155,548.46

Budget Uses

Expenditure Budget	0002	155,548.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,105.03
Operating Reserve	0961	31,109.69
Unreserved Fund Balance Reappropriated	0970	18,995.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,553.12
Total Estimated Revenues to Fund Adopted Budget	0004	155,548.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	765.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	765.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,234.49
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	104,307.73

Budget Uses

Expenditure Budget	0002	104,307.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,307.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,307.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	12.04
Total Estimated Revenues to Fund Adopted Budget	0004	104,307.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,926.99

Budget Uses

Expenditure Budget	0002	6,926.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,926.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,926.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,926.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0102

Taxable Value		8,302,880.00
Adopted Budget	0001	214,100.00

Budget Uses

Expenditure Budget	0002	209,100.00
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,620.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,620.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,479.30
Jurisdiction Mills	999	23.54
Total Estimated Revenues to Fund Adopted Budget	0004	214,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	03/20/2014	06/30/2020	930,000.00	225,000.00	145,000.00	5,075.00	350.00
High School Refunding Bond	03/20/2014	06/30/2021	415,000.00	130,000.00	55,000.00	3,325.00	350.00
Total Bond Requirements							209,100.00
Total Debt Service Requirements						0002	209,100.00

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61 Building Reserve Fund

Adopted Budget		0001	26,682.81

Budget Uses

Expenditure Budget		0002	26,682.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	782.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	782.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,900.00	
District Tax Levy		1110	25,900.00
District Mills		999	3.12
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.12
Total Estimated Revenues to Fund Adopted Budget		0004	26,682.81

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	261	N/A	5,735,900

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees: Kevin Fox

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,725,901.27	164,966.16	10%	9.56%	0.00	1,327,160.49	398,740.78	69.52
10 Transportation	255,443.50	51,088.70	20%	20.00%	37,952.41	42,131.66	175,359.43	30.57
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	68,187.70		N/A		9,632.40	40.00	58,515.30	10.20
14 Retirement	282,421.18	56,484.24	20%	20.00%	43,741.33	238,679.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,189.24	0.00	N/A	0.00%	19,914.24	275.00	9,000.00	1.57
29 Flexibility	1,426.44	0.00	N/A	0.00%	1,411.44	15.00	0.00	0.00
61 Building Reserve	39,993.23	0.00	N/A	0.00%	93.23	0.00	39,900.00	6.96
Total of All Funds	2,402,562.56	272,539.10			112,745.05	1,608,302.00	681,515.51	118.82

50 Debt Service **Tax Jurisdiction**								
School District #10	146,247.28	0.00	20-9-438	0.00%	0.00	7,000.00	139,247.28	24.28

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	205
M1	CAYUSE PRAIRIE 7-8	56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	756,970.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,431.10
D.	At Risk Student	(I-D)	13,607.22
E.	Indian Education For All	(I-E)	5,679.36
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	5,439.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	81,484.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,099.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,344.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	249
B.	BASE Budget Limit	(II-B)	1,500,380.98
C.	Maximum Budget Limit	(II-C)	1,881,936.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	1,658,980.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,567,301.27
H.	Maximum Budget Limit	(II-H)	1,962,740.67
I.	Highest Budget Without a Vote	(II-I)	1,725,901.27
J.	Highest Budget	(II-J)	1,962,740.67
K.	Highest Voted Amount	(II-K)	236,839.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,725,901.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		164,966.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		164,966.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,725,901.27
1.	BASE Budget Limit	(V-A1)	1,567,301.27	
2.	Over-BASE Budget	(V-A2)	158,600.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		756,970.37
1.	Direct State Aid Paid By State	(V-B1)	756,970.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,431.10
D.	At Risk Student	(V-D)		13,607.22
E.	Indian Education For All	(V-E)		5,679.36
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		5,439.24
H.	Special Education Allowable Cost Payment	(V-H)		81,484.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,345.84
1.	Actual Non-Levy Revenue	(V-J1)	3,345.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		900.00
L.	BASE Levy Requirements	(V-L)		631,374.06
1.	State Guaranteed Tax Base Aid	(V-L1)	391,233.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	240,140.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,567,301.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.65
1.	District Property Tax Levy Mills	(V-U1)	27.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

01 General Fund

Adopted Budget	0001	1,725,901.27

Budget Uses

Expenditure Budget	0002	1,725,901.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	756,970.37
Quality Educator	3111	67,431.10
At Risk Student	3112	13,607.22
Indian Education For All	3113	5,679.36
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	81,484.08
Data For Achievement	3116	5,439.24
State Guaranteed Tax Base Aid	3120	391,233.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,345.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	900.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	240,140.78		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	398,740.78
Total Estimated Revenues to Fund Adopted Budget			0004	1,725,901.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

10 Transportation Fund

Adopted Budget	0001	255,443.50

Budget Uses

Expenditure Budget	0002	255,443.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,574.24
Contingency	0006	3,757.42
Over-Schedule	0011	214,111.84
Fund Balance for Budget	TFS48	89,041.11
Operating Reserve	0961	51,088.70
Unreserved Fund Balance Reappropriated	0970	37,952.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,665.83
State On-Schedule Trans Reimb	3210	20,665.83
District Tax Levy	1110	175,359.43
District Mills	999	30.57
Total Estimated Revenues to Fund Adopted Budget	0004	255,443.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	68,187.70

Budget Uses

Expenditure Budget	0002	68,187.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,632.40
Unreserved Fund Balance Reappropriated	0970	9,632.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,515.30
District Mills	999	10.20
Total Estimated Revenues to Fund Adopted Budget	0004	68,187.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	282,421.18

Budget Uses

Expenditure Budget	0002	282,421.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,225.57
Operating Reserve	0961	56,484.24
Unreserved Fund Balance Reappropriated	0970	43,741.33

Estimated Funding Sources

Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	237,479.85
Total Estimated Revenues to Fund Adopted Budget	0004	282,421.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,189.24

Budget Uses

Expenditure Budget	0002	29,189.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,914.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,914.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	275.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,000.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	29,189.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	1,426.44

Budget Uses

Expenditure Budget	0002	1,426.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,411.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,411.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,426.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

50 Debt Service Fund

School District #10

Taxable Value		5,735,900.00
Adopted Budget	0001	146,247.28

Budget Uses

Expenditure Budget	0002	146,247.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	980,605.79
Fund Balance In Sinking Fund	0960	980,605.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	139,247.28
Jurisdiction Mills	999	24.28
Total Estimated Revenues to Fund Adopted Budget	0004	146,247.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	1,950,000.00	861,952.51	120,397.28	25,350.00	500.00
Total Bond Requirements							146,247.28
Total Debt Service Requirements						0002	146,247.28

Budget Report
FY 2019

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-78428456

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	39,993.23

Budget Uses

Expenditure Budget		0002	39,993.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,900.00	
District Tax Levy		1110	39,900.00
District Mills		999	6.96
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.96
Total Estimated Revenues to Fund Adopted Budget		0004	39,993.23

Budget Report
FY 2019

07 Cascade

0104 Centerville Elem

Submit ID: 0104-63623782

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	234	N/A	2,660,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Randy Kelley

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0104 Centerville Elem

Submit ID: 0104-63623782

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,605,200.47	107,308.70	10%	6.69%	0.00	1,247,121.05	358,079.42	134.60
10 Transportation	190,000.00	38,000.00	20%	20.00%	47,443.38	46,288.11	96,268.51	36.19
11 Bus Depreciation	79,650.29	0.00	N/A	0.00%	54,384.27	0.00	25,266.02	9.50
13 Tuition	45,998.06		N/A		45,998.06	0.00	0.00	0.00
14 Retirement	195,000.00	37,137.18	20%	19.04%	0.00	195,000.00		
17 Adult Education	6,299.71	0.00	35%	0.00%	6,299.71	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,573.41	0.00	N/A	0.00%	6,573.41	0.00	0.00	0.00
29 Flexibility	12,755.91	0.00	N/A	0.00%	12,755.91	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,141,477.85	182,445.88			173,454.74	1,488,409.16	479,613.95	180.29

50 Debt Service Tax Jurisdiction								
07-010405	103,120.00	0.00	20-9-438	0.00%	0.00	0.00	103,120.00	38.76

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	188
M1	CENTERVILLE 7-8	46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	683,133.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,808.60
D.	At Risk Student	(I-D)	7,425.25
E.	Indian Education For All	(I-E)	5,091.84
F.	American Indian Achievement Gap	(I-F)	3,210.00
G.	Data For Achievement	(I-G)	4,876.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	35,233.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,744.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,089.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	215
B.	BASE Budget Limit	(II-B)	1,241,161.62
C.	Maximum Budget Limit	(II-C)	1,546,774.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,152.58
E.	Adopted Budget	(II-E)	1,483,314.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,363,047.89
H.	Maximum Budget Limit	(II-H)	1,696,887.37
I.	Highest Budget Without a Vote	(II-I)	1,605,200.47
J.	Highest Budget	(II-J)	1,696,887.37
K.	Highest Voted Amount	(II-K)	91,686.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,605,200.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,308.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,308.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,605,200.47
1.	BASE Budget Limit	(V-A1)	1,363,047.89	
2.	Over-BASE Budget	(V-A2)	242,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		683,133.96
1.	Direct State Aid Paid By State	(V-B1)	683,133.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,808.60
D.	At Risk Student	(V-D)		7,425.25
E.	Indian Education For All	(V-E)		5,091.84
F.	American Indian Achievement Gap	(V-F)		3,210.00
G.	Data For Achievement	(V-G)		4,876.56
H.	Special Education Allowable Cost Payment	(V-H)		35,233.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,662.84
1.	Actual Non-Levy Revenue	(V-J1)	2,662.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		555,605.46
1.	State Guaranteed Tax Base Aid	(V-L1)	439,678.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	115,926.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,363,047.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,152.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		242,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		91.02
1.	District Property Tax Levy Mills	(V-U1)	91.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		134.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,605,200.47

Budget Uses

Expenditure Budget	0002	1,605,200.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	683,133.96
Quality Educator	3111	65,808.60
At Risk Student	3112	7,425.25
Indian Education For All	3113	5,091.84
American Indian Achievement Gap	3114	3,210.00
State Spec Ed Allowable Cost Pymt to Districts	3115	35,233.38
Data For Achievement	3116	4,876.56
State Guaranteed Tax Base Aid	3120	439,678.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,311.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	350.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	115,926.84		
Over-BASE Levy	1110(c)	242,152.58		
District Tax Levy			1110	358,079.42
Total Estimated Revenues to Fund Adopted Budget			0004	1,605,200.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,080.10
Contingency	0006	4,208.01
Over-Schedule	0011	143,711.89
Fund Balance for Budget	TFS48	85,443.38
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	47,443.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,144.05
State On-Schedule Trans Reimb	3210	23,144.06
District Tax Levy	1110	96,268.51
District Mills	999	36.19
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	79,650.29

Budget Uses

Expenditure Budget	0002	79,650.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,384.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,384.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,266.02
District Mills	999	9.50
Total Estimated Revenues to Fund Adopted Budget	0004	79,650.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	0.00	9,998.00	0.00
Bus FRT 15-1	2014	49,637.50	1,239.55	9,927.50	5,000.00
2010 INT/Thomas	2011	44,177.50	17,671.00	8,835.50	8,835.50
Bus A Thomas 2007 Miner	2007	62,514.50	5,000.00	12,502.90	0.00
Bus B FRT/Thomas 08-1	2007	38,965.10	26,086.04	7,793.02	7,793.02
Bus J FRT/Thomas 05-1	2005	36,375.00	50,925.00	7,275.00	3,637.50
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					25,266.02

13 Tuition Fund

Adopted Budget	0001	45,998.06

Budget Uses

Expenditure Budget	0002	45,998.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,998.06
Unreserved Fund Balance Reappropriated	0970	45,998.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,998.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,137.18
Operating Reserve	0961	37,137.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,299.71

Budget Uses

Expenditure Budget	0002	6,299.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,299.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,299.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,299.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,573.41

Budget Uses

Expenditure Budget	0002	6,573.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,573.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,573.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,573.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,755.91

Budget Uses

Expenditure Budget	0002	12,755.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,755.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,755.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,755.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
07-010405

Taxable Value		2,660,311.00
Adopted Budget	0001	103,120.00

Budget Uses

Expenditure Budget	0002	101,620.00
Add To Fund Balance	0003	1,500.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,066.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,120.00
Jurisdiction Mills	999	38.76
Total Estimated Revenues to Fund Adopted Budget	0004	103,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/20/2014	06/30/2021	665,000.00	230,000.00	95,000.00	6,270.00	350.00
Total Bond Requirements							101,620.00
Total Debt Service Requirements						0002	101,620.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	69	2,687,843

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Randy Kelley

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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0105 Centerville H S

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	890,353.51	88,570.46	10%	9.95%	0.00	645,750.04	244,603.47	91.00
10 Transportation	190,000.00	38,000.00	20%	20.00%	47,438.88	46,288.11	96,273.01	35.82
11 Bus Depreciation	77,770.16	0.00	N/A	0.00%	51,866.64	0.00	25,903.52	9.64
13 Tuition	3,239.52		N/A		3,239.52	0.00	0.00	0.00
14 Retirement	160,000.00	32,000.00	20%	20.00%	52,164.05	107,835.95		
17 Adult Education	6,447.91	0.00	35%	0.00%	6,447.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,891.83	0.00	N/A	0.00%	3,891.83	0.00	0.00	0.00
29 Flexibility	6,880.29	0.00	N/A	0.00%	6,880.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,338,583.22	158,570.46			171,929.12	799,874.10	366,780.00	136.46

50 Debt Service Tax Jurisdiction								
07-010505	54,650.00	0.00	20-9-438	0.00%	0.00	0.00	54,650.00	20.33

Budget Report
FY 2019

07 Cascade

0105 Centerville H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 69 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	359,319.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,541.40
D.	At Risk Student	(I-D)	2,503.61
E.	Indian Education For All	(I-E)	1,501.44
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,437.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,452.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,961.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,023.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	738,169.31
C.	Maximum Budget Limit	(II-C)	920,914.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,235.42
E.	Adopted Budget	(II-E)	885,404.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	698,349.55
H.	Maximum Budget Limit	(II-H)	867,766.98
I.	Highest Budget Without a Vote	(II-I)	845,584.97
J.	Highest Budget	(II-J)	890,353.51
K.	Highest Voted Amount	(II-K)	44,768.54
L.	Amount Approved on Ballot by Voters	(II-L)	44,768.54
M.	Adopted Budget	(II-M)	890,353.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,570.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,570.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		890,353.51
1.	BASE Budget Limit	(V-A1)	698,349.55	
2.	Over-BASE Budget	(V-A2)	192,003.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		359,319.61
1.	Direct State Aid Paid By State	(V-B1)	359,319.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,541.40
D.	At Risk Student	(V-D)		2,503.61
E.	Indian Education For All	(V-E)		1,501.44
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,437.96
H.	Special Education Allowable Cost Payment	(V-H)		11,452.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,633.73
1.	Actual Non-Levy Revenue	(V-J1)	1,633.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		287,889.62
1.	State Guaranteed Tax Base Aid	(V-L1)	235,290.11	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,599.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		698,349.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,003.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,003.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.57
U.	Over-BASE Mills	(V-U)		71.43
1.	District Property Tax Levy Mills	(V-U1)	71.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade

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01 General Fund

Adopted Budget	0001	890,353.51

Budget Uses

Expenditure Budget	0002	890,353.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	359,319.61
Quality Educator	3111	31,541.40
At Risk Student	3112	2,503.61
Indian Education For All	3113	1,501.44
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,452.18
Data For Achievement	3116	1,437.96
State Guaranteed Tax Base Aid	3120	235,290.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,410.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	223.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,599.51		
Over-BASE Levy	1110(c)	192,003.96		
District Tax Levy			1110	244,603.47
Total Estimated Revenues to Fund Adopted Budget			0004	890,353.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,080.10
Contingency	0006	4,208.01
Over-Schedule	0011	143,711.89
Fund Balance for Budget	TFS48	85,438.88
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	47,438.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,144.05
State On-Schedule Trans Reimb	3210	23,144.06
District Tax Levy	1110	96,273.01
District Mills	999	35.82
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	77,770.16

Budget Uses

Expenditure Budget	0002	77,770.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,866.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,866.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,903.52
District Mills	999	9.64
Total Estimated Revenues to Fund Adopted Budget	0004	77,770.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	0.00	9,998.00	0.00
BUS FRT 15-1	2014	49,637.50	0.00	9,927.50	2,000.00
2010 INT/THOMAS	2011	44,177.50	15,671.00	8,835.50	8,835.50
BUS A THOMAS 2007 MINER	2007	62,514.50	0.00	12,502.90	0.00
BUS B FRT/THOMAS 08-1	2007	38,965.10	38,879.06	7,793.02	7,793.02
Bus J FRT/Thomas 05-1	2005	36,375.00	43,650.00	7,275.00	7,275.00
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					25,903.52

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13 Tuition Fund

Adopted Budget	0001	3,239.52

Budget Uses

Expenditure Budget	0002	3,239.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,239.52
Unreserved Fund Balance Reappropriated	0970	3,239.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,239.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,164.05
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	52,164.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,835.95
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,447.91

Budget Uses

Expenditure Budget	0002	6,447.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,447.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,447.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,447.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,891.83

Budget Uses

Expenditure Budget	0002	3,891.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,891.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,891.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,891.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,880.29

Budget Uses

Expenditure Budget	0002	6,880.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,880.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,880.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,880.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0105 Centerville H S

Submit ID: 0105-27697088

50 Debt Service Fund
07-010505

Taxable Value		2,687,843.00
Adopted Budget	0001	54,650.00

Budget Uses

Expenditure Budget	0002	53,650.00
Add To Fund Balance	0003	1,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-787.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,650.00
Jurisdiction Mills	999	20.33
Total Estimated Revenues to Fund Adopted Budget	0004	54,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	03/20/2014	06/30/2021	345,000.00	120,000.00	50,000.00	3,300.00	350.00
Total Bond Requirements							53,650.00
Total Debt Service Requirements						0002	53,650.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 188	N/A	1,698,136

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	181	N/A	1,695,890
Non-located - 45 Sanders	7	N/A	2,246

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Art Soukkala

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,134,093.91	111,517.84	10%	9.83%	0.00	1,068,117.42	65,976.49	38.88
10 Transportation	130,000.00	2,491.48	20%	1.92%	0.00	31,624.13	98,375.87	57.93
11 Bus Depreciation	83,968.79	0.00	N/A	0.00%	52,968.59	0.00	31,000.20	18.26
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	180,937.00	31,188.00	20%	17.24%	7,414.51	173,522.49		
17 Adult Education	843.05	0.00	35%	0.00%	843.05	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,124.96	0.00	N/A	0.00%	15,124.96	0.00	0.00	0.00
29 Flexibility	16.64	0.00	N/A	0.00%	16.64	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,544,984.35	145,197.32			76,367.75	1,273,264.04	195,352.56	115.07

50 Debt Service **Tax Jurisdiction**								
24-1205	74,422.00	0.00	20-9-438	0.00%	623,447.92	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	148	*
M1	CHARLO 7-8	40	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	565,005.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,799.94
D.	At Risk Student	(I-D)	10,495.13
E.	Indian Education For All	(I-E)	4,090.88
F.	American Indian Achievement Gap	(I-F)	11,128.00
G.	Data For Achievement	(I-G)	3,917.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,151.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,632.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,096.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,174,169.85
C.	Maximum Budget Limit	(II-C)	1,459,511.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,174,169.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,134,093.91
H.	Maximum Budget Limit	(II-H)	1,408,363.73
I.	Highest Budget Without a Vote	(II-I)	1,134,093.91
J.	Highest Budget	(II-J)	1,408,363.73
K.	Highest Voted Amount	(II-K)	274,269.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,134,093.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,517.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,517.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,134,093.91
1.	BASE Budget Limit	(V-A1)	1,134,093.91	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		565,005.94
1.	Direct State Aid Paid By State	(V-B1)	565,005.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,799.94
D.	At Risk Student	(V-D)		10,495.13
E.	Indian Education For All	(V-E)		4,090.88
F.	American Indian Achievement Gap	(V-F)		11,128.00
G.	Data For Achievement	(V-G)		3,917.92
H.	Special Education Allowable Cost Payment	(V-H)		27,151.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,995.24
1.	Actual Non-Levy Revenue	(V-J1)	1,995.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		458,508.97
1.	State Guaranteed Tax Base Aid	(V-L1)	392,532.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	65,976.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,134,093.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

01 General Fund

Adopted Budget	0001	1,134,093.91

Budget Uses

Expenditure Budget	0002	1,134,093.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	565,005.94
Quality Educator	3111	51,799.94
At Risk Student	3112	10,495.13
Indian Education For All	3113	4,090.88
American Indian Achievement Gap	3114	11,128.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,151.89
Data For Achievement	3116	3,917.92
State Guaranteed Tax Base Aid	3120	392,532.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,401.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	593.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	65,976.49		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	65,976.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,134,093.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,624.13
Contingency	0006	1,000.00
Over-Schedule	0011	98,375.87
Fund Balance for Budget	TFS48	2,491.48
Operating Reserve	0961	2,491.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,812.06
State On-Schedule Trans Reimb	3210	15,812.07
District Tax Levy	1110	98,375.87
District Mills	999	57.93
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

11 Bus Depreciation Fund

Adopted Budget	0001	83,968.79

Budget Uses

Expenditure Budget	0002	83,968.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,968.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,968.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,000.20
District Mills	999	18.26
Total Estimated Revenues to Fund Adopted Budget	0004	83,968.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 3000 RE INTERGRATED	2018	71,403.03	0.00	14,280.61	0.00
2016 interntional	2016	46,820.50	6,000.00	9,364.10	9,364.10
2011 IC CORP BUS	2013	48,500.00	46,500.00	9,700.00	9,700.00
2014 INTERNATIONAL	2013	59,680.50	47,880.50	11,936.10	11,936.10
209 INTL	2008	44,220.87	66,331.30	8,844.17	0.00
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					31,000.20

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

14 Retirement Fund

Adopted Budget	0001	180,937.00

Budget Uses

Expenditure Budget	0002	180,937.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,602.51
Operating Reserve	0961	31,188.00
Unreserved Fund Balance Reappropriated	0970	7,414.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,522.49
Total Estimated Revenues to Fund Adopted Budget	0004	180,937.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

17 Adult Education Fund

Adopted Budget	0001	843.05

Budget Uses

Expenditure Budget	0002	843.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	843.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	843.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	843.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,124.96

Budget Uses

Expenditure Budget	0002	15,124.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,124.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,124.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,124.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16.64

Budget Uses

Expenditure Budget	0002	16.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1205 Charlo Elem

Submit ID: 1205-27936388

50 Debt Service Fund

24-1205

Taxable Value		1,698,136.00
Adopted Budget	0001	74,422.00

Budget Uses

Expenditure Budget	0002	74,422.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	623,447.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	623,447.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,422.00
Estimated Revenues Exceeding Adopted Budget	0004a	549,025.92

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	11/24/2009	06/15/2019	600,000.00	10,430.97	66,672.00	7,200.00	550.00
Total Bond Requirements							74,422.00
Total Debt Service Requirements						0002	74,422.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	99	2,200,564

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	84	1,695,890
Non-located - 45 Sanders	N/A	15	504,674

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Art Soukkala

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	903,085.04	86,148.43	10%	9.54%	0.00	854,705.28	48,379.76	22.00
10 Transportation	130,000.00	1,722.94	20%	1.33%	0.00	31,624.13	98,375.87	44.70
11 Bus Depreciation	196,898.24	0.00	N/A	0.00%	165,898.04	0.00	31,000.20	14.09
13 Tuition	5,251.61		N/A		5,251.61	0.00	0.00	0.00
14 Retirement	145,945.00	28,455.86	20%	19.50%	0.00	145,945.00		
17 Adult Education	4,714.26	0.00	35%	0.00%	4,714.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,911.61	0.00	N/A	0.00%	24,911.61	0.00	0.00	0.00
29 Flexibility	8.49	0.00	N/A	0.00%	8.49	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,410,814.25	116,327.23			200,784.01	1,032,274.41	177,755.83	80.79

50 Debt Service **Tax Jurisdiction**								
24-1206	74,422.00	0.00	20-9-438	0.00%	609,745.82	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 99

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	454,453.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,196.35
D.	At Risk Student	(I-D)	3,650.17
E.	Indian Education For All	(I-E)	2,154.24
F.	American Indian Achievement Gap	(I-F)	7,276.00
G.	Data For Achievement	(I-G)	2,063.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	28,155.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,968.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,592.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	852,827.09
C.	Maximum Budget Limit	(II-C)	1,065,047.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	852,827.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	903,085.04
H.	Maximum Budget Limit	(II-H)	1,126,294.65
I.	Highest Budget Without a Vote	(II-I)	903,085.04
J.	Highest Budget	(II-J)	1,126,294.65
K.	Highest Voted Amount	(II-K)	223,209.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	903,085.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,148.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,148.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		903,085.04
1.	BASE Budget Limit	(V-A1)	903,085.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		454,453.50
1.	Direct State Aid Paid By State	(V-B1)	454,453.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,196.35
D.	At Risk Student	(V-D)		3,650.17
E.	Indian Education For All	(V-E)		2,154.24
F.	American Indian Achievement Gap	(V-F)		7,276.00
G.	Data For Achievement	(V-G)		2,063.16
H.	Special Education Allowable Cost Payment	(V-H)		28,155.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,732.15
1.	Actual Non-Levy Revenue	(V-J1)	2,732.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		369,403.76
1.	State Guaranteed Tax Base Aid	(V-L1)	321,024.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,379.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		903,085.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	903,085.04

Budget Uses

Expenditure Budget	0002	903,085.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	454,453.50
Quality Educator	3111	33,196.35
At Risk Student	3112	3,650.17
Indian Education For All	3113	2,154.24
American Indian Achievement Gap	3114	7,276.00
State Spec Ed Allowable Cost Pymt to Districts	3115	28,155.71
Data For Achievement	3116	2,063.16
State Guaranteed Tax Base Aid	3120	321,024.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,066.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,665.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,379.76		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	48,379.76
Total Estimated Revenues to Fund Adopted Budget			0004	903,085.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,624.13
Contingency	0006	1,000.00
Over-Schedule	0011	98,375.87
Fund Balance for Budget	TFS48	1,722.94
Operating Reserve	0961	1,722.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,812.06
State On-Schedule Trans Reimb	3210	15,812.07
District Tax Levy	1110	98,375.87
District Mills	999	44.70
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

11 Bus Depreciation Fund

Adopted Budget	0001	196,898.24

Budget Uses

Expenditure Budget	0002	196,898.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,898.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,898.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,000.20
District Mills	999	14.09
Total Estimated Revenues to Fund Adopted Budget	0004	196,898.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 3000 RE Intergrated	2018	71,403.03	0.00	14,280.61	0.00
2016 INTERNATIONAL	2016	46,820.50	6,000.00	9,364.10	9,364.10
2011 IC CORP	2013	48,500.00	46,500.00	9,700.00	9,700.00
2014 INTERNATIONAL	2013	59,680.50	47,880.50	11,936.10	11,936.10
2009 INT	2008	44,220.87	66,331.30	8,844.17	0.00
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					31,000.20

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

13 Tuition Fund

Adopted Budget	0001	5,251.61

Budget Uses

Expenditure Budget	0002	5,251.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,251.61
Unreserved Fund Balance Reappropriated	0970	5,251.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,251.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

14 Retirement Fund

Adopted Budget	0001	145,945.00

Budget Uses

Expenditure Budget	0002	145,945.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,455.86
Operating Reserve	0961	28,455.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	145,945.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,945.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,714.26

Budget Uses

Expenditure Budget	0002	4,714.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,714.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,714.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,714.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,911.61

Budget Uses

Expenditure Budget	0002	24,911.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,911.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,911.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,911.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8.49

Budget Uses

Expenditure Budget	0002	8.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

50 Debt Service Fund

24-1206

Taxable Value		2,200,564.00
Adopted Budget	0001	74,422.00

Budget Uses

Expenditure Budget	0002	74,422.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	609,745.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	609,745.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,422.00
Estimated Revenues Exceeding Adopted Budget	0004a	535,323.82

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	11/24/2009	06/15/2019	600,000.00	10,430.97	66,672.00	7,200.00	550.00
Total Bond Requirements							74,422.00
Total Debt Service Requirements						0002	74,422.00

Budget Report
FY 2019

24 Lake

1206 Charlo H S

Submit ID: 1206-17791023

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 174	N/A	11,447,626

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	163	N/A	9,573,128
Non-located - 21 Hill	11	N/A	1,874,498

The final budget is approved as set forth in this document.

Certification

District Clerk: Renee Richter

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Mattson

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,419,857.60	122,297.53	10%	8.61%	0.00	671,094.36	748,763.24	65.41
10 Transportation	130,000.00	26,000.00	20%	20.00%	16,600.22	55,229.63	58,170.15	5.08
11 Bus Depreciation	58,326.23	0.00	N/A	0.00%	33,051.23	0.00	25,275.00	2.21
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	1,836.50	138,163.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,874.92	4,500.00	N/A	13.28%	3,874.92	0.00	30,000.00	2.62
29 Flexibility	132,187.57	0.00	N/A	0.00%	132,187.57	0.00	0.00	0.00
61 Building Reserve	223,721.09	0.00	N/A	0.00%	163,721.09	0.00	60,000.00	5.24
Total of All Funds	2,137,967.41	180,797.53			351,271.53	864,487.49	922,208.39	80.56

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-1J	2,000.00	0.00	20-9-438	0.00%	3,834.10	0.00	0.00	0.00

Budget Report
FY 2019

26 Liberty **Submit ID: 1236-40017024**

1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	119 *
E2	COOL SPRING COLONY EL	12 *
E4	SAGE CREEK K-8	15 *
M1	CHESTER-JPLN-INVRNSS 7-8	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	568,747.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,371.05
D.	At Risk Student	(I-D)	7,142.87
E.	Indian Education For All	(I-E)	3,786.24
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	3,626.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,898.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,632.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	297.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	178
B.	BASE Budget Limit	(II-B)	1,125,651.80
C.	Maximum Budget Limit	(II-C)	1,393,731.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,426,338.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,119,171.13
H.	Maximum Budget Limit	(II-H)	1,385,730.00
I.	Highest Budget Without a Vote	(II-I)	1,419,857.60
J.	Highest Budget	(II-J)	1,429,516.31
K.	Highest Voted Amount	(II-K)	9,658.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,419,857.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		122,297.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		122,297.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,419,857.60
1.	BASE Budget Limit	(V-A1)	1,119,171.13	
2.	Over-BASE Budget	(V-A2)	300,686.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		568,747.43
1.	Direct State Aid Paid By State	(V-B1)	568,747.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,371.05
D.	At Risk Student	(V-D)		7,142.87
E.	Indian Education For All	(V-E)		3,786.24
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		3,626.16
H.	Special Education Allowable Cost Payment	(V-H)		25,898.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,395.58
1.	Actual Non-Levy Revenue	(V-J1)	3,395.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		459,561.76
1.	State Guaranteed Tax Base Aid	(V-L1)	11,484.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	448,076.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,119,171.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,686.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.27
1.	District Property Tax Levy Mills	(V-U1)	26.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,419,857.60

Budget Uses

Expenditure Budget	0002	1,419,857.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	568,747.43
Quality Educator	3111	46,371.05
At Risk Student	3112	7,142.87
Indian Education For All	3113	3,786.24
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,898.04
Data For Achievement	3116	3,626.16
State Guaranteed Tax Base Aid	3120	11,484.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,395.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	448,076.77		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	748,763.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,419,857.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,208.75
Contingency	0006	5,020.88
Over-Schedule	0011	74,770.37
Fund Balance for Budget	TFS48	42,600.22
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	16,600.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,614.81
State On-Schedule Trans Reimb	3210	27,614.82
District Tax Levy	1110	58,170.15
District Mills	999	5.08
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

11 Bus Depreciation Fund

Adopted Budget	0001	58,326.23

Budget Uses

Expenditure Budget	0002	58,326.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,051.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,051.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,275.00
District Mills	999	2.21
Total Estimated Revenues to Fund Adopted Budget	0004	58,326.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	35,768.84	11,000.00	11,000.00
BLUEBIRD ACTIVITY BUS	2009	71,375.00	89,293.00	14,275.00	14,275.00
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					25,275.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

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1236 Chester-Joplin-Inverness El

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,836.50
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	1,836.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,163.50
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,874.92

Budget Uses

Expenditure Budget	0002	33,874.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,374.92
Operating Reserve	0961	4,500.00
Unreserved Fund Balance Reappropriated	0970	3,874.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	33,874.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

29 Flexibility Fund

Adopted Budget	0001	132,187.57

Budget Uses

Expenditure Budget	0002	132,187.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,187.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,187.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	132,187.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		7,379,102.00
Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,834.10
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,834.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,834.10

SIDs

Issue Type		Amount
Elementary		2,000.00
Total SID Requirements		2,000.00
Total Debt Service Requirements	0002	2,000.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1236-40017024

1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	223,721.09

Budget Uses

Expenditure Budget		0002	223,721.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	163,721.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	163,721.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	60,000.00
District Mills		999	5.24
Building Reserves Voted Mills			5.24
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	223,721.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	300,000.00	5	180,000.00	60,000.00	60,000.00
Total					60,000.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	59	11,612,923

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A		58	9,738,425
Non-located - 21 Hill	N/A		1	1,874,498

The final budget is approved as set forth in this document.

Certification

District Clerk: Renee Richter

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Mattson

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	882,977.96	74,362.64	10%	8.42%	0.00	397,035.13	485,942.83	41.84
10 Transportation	130,000.00	26,000.00	20%	20.00%	14,338.22	53,150.63	62,511.15	5.38
11 Bus Depreciation	222,109.56	0.00	N/A	0.00%	185,454.56	0.00	36,655.00	3.16
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	14,998.05	20%	13.63%	0.00	110,000.00		
17 Adult Education	5,000.00	1,000.00	35%	20.00%	1,016.90	0.00	3,983.10	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,828.51	5,000.00	N/A	10.24%	18,828.51	0.00	30,000.00	2.58
29 Flexibility	134,999.95	0.00	N/A	0.00%	134,999.95	0.00	0.00	0.00
61 Building Reserve	131,300.60	0.00	N/A	0.00%	91,300.60	0.00	40,000.00	3.44
Total of All Funds	1,665,216.58	121,360.69			445,938.74	560,185.76	659,092.08	56.74

50 Debt Service								
Tax Jurisdiction								
Jurisdiction 48-2J	2,000.00	0.00	20-9-438	0.00%	3,232.73	0.00	0.00	0.00

Budget Report
FY 2019

26 Liberty **Submit ID: 1237-45955549**

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 59 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	327,563.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,777.20
D.	At Risk Student	(I-D)	1,061.63
E.	Indian Education For All	(I-E)	1,283.84
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	1,229.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,609.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,373.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	647,713.47
C.	Maximum Budget Limit	(II-C)	807,568.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	253,162.68
E.	Adopted Budget	(II-E)	900,876.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	629,815.28
H.	Maximum Budget Limit	(II-H)	780,030.01
I.	Highest Budget Without a Vote	(II-I)	882,977.96
J.	Highest Budget	(II-J)	904,344.25
K.	Highest Voted Amount	(II-K)	21,366.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	882,977.96

Budget Report
FY 2019

26 Liberty **Submit ID: 1237-45955549**

1237 Chester-Joplin-Inverness HS

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,362.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,362.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		882,977.96
	1. BASE Budget Limit	(V-A1)	629,815.28	
	2. Over-BASE Budget	(V-A2)	253,162.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		327,563.61
	1. Direct State Aid Paid By State	(V-B1)	327,563.61	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,777.20
D.	At Risk Student	(V-D)		1,061.63
E.	Indian Education For All	(V-E)		1,283.84
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		1,229.56
H.	Special Education Allowable Cost Payment	(V-H)		7,829.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,560.73
	1. Actual Non-Levy Revenue	(V-J1)	2,560.73	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		260,295.07
	1. State Guaranteed Tax Base Aid	(V-L1)	27,514.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	232,780.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		629,815.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		253,162.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		253,162.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.04
U.	Over-BASE Mills	(V-U)		21.80
1.	District Property Tax Levy Mills	(V-U1)	21.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

01 General Fund

Adopted Budget	0001	882,977.96

Budget Uses

Expenditure Budget	0002	882,977.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	327,563.61
Quality Educator	3111	27,777.20
At Risk Student	3112	1,061.63
Indian Education For All	3113	1,283.84
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,829.64
Data For Achievement	3116	1,229.56
State Guaranteed Tax Base Aid	3120	27,514.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,520.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	40.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	232,780.15		
Over-BASE Levy	1110(c)	253,162.68		
District Tax Levy			1110	485,942.83
Total Estimated Revenues to Fund Adopted Budget			0004	882,977.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,318.75
Contingency	0006	4,831.88
Over-Schedule	0011	76,849.37
Fund Balance for Budget	TFS48	40,338.22
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	14,338.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,575.31
State On-Schedule Trans Reimb	3210	26,575.32
District Tax Levy	1110	62,511.15
District Mills	999	5.38
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Fund

Adopted Budget	0001	222,109.56

Budget Uses

Expenditure Budget	0002	222,109.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,454.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,454.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,655.00
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	222,109.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	71,373.82	22,380.00	22,380.00
BLUEBIRD ACTIVITY BUS	2009	71,375.00	80,361.00	14,275.00	14,275.00
Total					36,655.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,998.05
Operating Reserve	0961	14,998.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,016.90
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1,016.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,983.10
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,828.51

Budget Uses

Expenditure Budget	0002	48,828.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,828.51
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	18,828.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	48,828.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	134,999.95

Budget Uses

Expenditure Budget	0002	134,999.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,999.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,999.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	134,999.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		7,544,399.00
Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,232.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,232.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,232.73

SIDs

Issue Type		Amount
High School		2,000.00
Total SID Requirements		2,000.00
Total Debt Service Requirements	0002	2,000.00

Budget Report
FY 2019

26 Liberty

Submit ID: 1237-45955549

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget		0001	131,300.60

Budget Uses

Expenditure Budget		0002	131,300.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,300.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,300.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	40,000.00
District Mills		999	3.44
Building Reserves Voted Mills			3.44
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	131,300.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	200,000.00	5	120,000.00	40,000.00	40,000.00
Total					40,000.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	277	N/A	4,577,399

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Scott Gunderson

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,088,000.00	211,330.52	10%	10.12%	12,949.69	1,485,663.31	589,387.00	128.76
10 Transportation	143,000.00	14,804.51	20%	10.35%	0.00	50,560.15	92,439.85	20.19
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	45,000.00		N/A		8,181.99	5,000.00	31,818.01	6.95
14 Retirement	278,000.00	55,600.00	20%	20.00%	15,223.02	262,776.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,000.00	10,470.89	N/A	13.09%	20,000.00	0.00	60,000.00	13.11
29 Flexibility	14,000.00	959.28	N/A	6.85%	14,000.00	0.00	0.00	0.00
61 Building Reserve	172,823.86	328.55	N/A	0.19%	109,823.86	0.00	63,000.00	13.76
Total of All Funds	2,820,823.86	293,493.75			180,178.56	1,804,000.44	836,644.86	182.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	206
E2	HARTLAND K-8	5
M1	CHINOOK 7-8	66

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	826,951.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,889.20
D.	At Risk Student	(I-D)	8,262.00
E.	Indian Education For All	(I-E)	6,027.52
F.	American Indian Achievement Gap	(I-F)	5,564.00
G.	Data For Achievement	(I-G)	5,772.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	60,196.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,902.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,751.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	272
B.	BASE Budget Limit	(II-B)	1,607,226.99
C.	Maximum Budget Limit	(II-C)	2,004,747.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	384,587.72
E.	Adopted Budget	(II-E)	2,004,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,674,353.69
H.	Maximum Budget Limit	(II-H)	2,088,813.59
I.	Highest Budget Without a Vote	(II-I)	2,079,020.44
J.	Highest Budget	(II-J)	2,088,813.59
K.	Highest Voted Amount	(II-K)	9,793.15
L.	Amount Approved on Ballot by Voters	(II-L)	12,029.00
M.	Adopted Budget	(II-M)	2,088,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		208,800.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,530.52
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,530.52	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,949.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,949.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		224,280.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,088,000.00
1.	BASE Budget Limit	(V-A1)	1,674,353.69	
2.	Over-BASE Budget	(V-A2)	413,646.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		826,951.57
1.	Direct State Aid Paid By State	(V-B1)	826,951.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,889.20
D.	At Risk Student	(V-D)		8,262.00
E.	Indian Education For All	(V-E)		6,027.52
F.	American Indian Achievement Gap	(V-F)		5,564.00
G.	Data For Achievement	(V-G)		5,772.68
H.	Special Education Allowable Cost Payment	(V-H)		60,196.03
I.	Remaining Fund Balance Available	(V-I)		12,949.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,321.33
1.	Actual Non-Levy Revenue	(V-J1)	1,557.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	4,764.15	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		663,419.67
1.	State Guaranteed Tax Base Aid	(V-L1)	477,443.13	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	185,976.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,674,353.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,235.85
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	10,235.85	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		403,410.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		413,646.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.13
1.	District Property Tax Levy Mills	(V-U1)	88.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

01 General Fund

Adopted Budget	0001	2,088,000.00

Budget Uses

Expenditure Budget	0002	2,088,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,949.69
Direct State Aid	3110	826,951.57
Quality Educator	3111	78,889.20
At Risk Student	3112	8,262.00
Indian Education For All	3113	6,027.52
American Indian Achievement Gap	3114	5,564.00
State Spec Ed Allowable Cost Pymt to Districts	3115	60,196.03
Data For Achievement	3116	5,772.68
State Guaranteed Tax Base Aid	3120	477,443.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	390.72
Interest Earnings	1510	1,166.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	4,764.15
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	10,235.85
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	185,976.54		
Over-BASE Levy	1110(c)	403,410.46		
District Tax Levy			1110	589,387.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,088,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	143,000.00

Budget Uses

Expenditure Budget	0002	143,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,327.41
Contingency	0006	3,232.74
Over-Schedule	0011	107,439.85
Fund Balance for Budget	TFS48	14,804.51
Operating Reserve	0961	14,804.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,780.07
State On-Schedule Trans Reimb	3210	17,780.08
District Tax Levy	1110	92,439.85
District Mills	999	20.19
Total Estimated Revenues to Fund Adopted Budget	0004	143,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,181.99
Unreserved Fund Balance Reappropriated	0970	8,181.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	5,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,818.01
District Mills	999	6.95
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

14 Retirement Fund

Adopted Budget	0001	278,000.00

Budget Uses

Expenditure Budget	0002	278,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,823.02
Operating Reserve	0961	55,600.00
Unreserved Fund Balance Reappropriated	0970	15,223.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	262,776.98
Total Estimated Revenues to Fund Adopted Budget	0004	278,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

28 Technology Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,470.89
Operating Reserve	0961	10,470.89
Unreserved Fund Balance Reappropriated	0970	20,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	13.11
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

29 Flexibility Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,959.28
Operating Reserve	0961	959.28
Unreserved Fund Balance Reappropriated	0970	14,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0028 Chinook Elem

Submit ID: 0028-56139360

61 Building Reserve Fund

Adopted Budget		0001	172,823.86

Budget Uses

Expenditure Budget		0002	172,823.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,152.41
Operating Reserve		0961	328.55
Unreserved Fund Balance Reappropriated		0970	109,823.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	23,000.00	
District Tax Levy		1110	63,000.00
District Mills		999	13.76
Building Reserves Voted Mills			8.74
Building Reserves Permissive Mills			5.02
Total Estimated Revenues to Fund Adopted Budget		0004	172,823.86

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	200,000.00	5	80,000.00	40,000.00	40,000.00
Total					40,000.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	117	8,120,125

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Scott Gunderson

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,368,000.00	141,386.00	10%	10.34%	70,291.25	821,525.92	476,182.83	58.65
10 Transportation	150,000.00	30,000.00	20%	20.00%	72.69	56,538.78	93,388.53	11.50
11 Bus Depreciation	632,000.00	6,897.56	N/A	1.09%	580,000.00	2,000.00	50,000.00	6.16
13 Tuition	58,000.00		N/A		16,074.22	10,000.00	31,925.78	3.93
14 Retirement	180,000.00	31,791.32	20%	17.66%	0.00	180,000.00		
17 Adult Education	10,000.00	517.26	35%	5.17%	3,500.00	2,500.00	4,000.00	0.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,000.00	15,659.48	N/A	20.60%	41,000.00	0.00	35,000.00	4.31
29 Flexibility	37,000.00	10,375.62	N/A	28.04%	32,000.00	5,000.00	0.00	0.00
61 Building Reserve	200,000.00	63.62	N/A	0.03%	135,000.00	36,000.00	53,000.00	6.53
Total of All Funds	2,711,000.00	236,690.86			877,938.16	1,113,564.70	743,497.14	91.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	511,437.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,063.31
D.	At Risk Student	(I-D)	3,068.87
E.	Indian Education For All	(I-E)	2,545.92
F.	American Indian Achievement Gap	(I-F)	2,996.00
G.	Data For Achievement	(I-G)	2,438.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,004.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,420.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,588.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	126
B.	BASE Budget Limit	(II-B)	1,029,543.62
C.	Maximum Budget Limit	(II-C)	1,283,219.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	320,381.01
E.	Adopted Budget	(II-E)	1,365,500.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	999,410.97
H.	Maximum Budget Limit	(II-H)	1,247,697.02
I.	Highest Budget Without a Vote	(II-I)	1,343,028.47
J.	Highest Budget	(II-J)	1,368,065.33
K.	Highest Voted Amount	(II-K)	25,036.86
L.	Amount Approved on Ballot by Voters	(II-L)	35,773.35
M.	Adopted Budget	(II-M)	1,368,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,800.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,586.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,586.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		70,291.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	70,291.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		211,677.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,368,000.00
1.	BASE Budget Limit	(V-A1)	999,410.97	
2.	Over-BASE Budget	(V-A2)	368,589.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		511,437.29
1.	Direct State Aid Paid By State	(V-B1)	511,437.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,063.31
D.	At Risk Student	(V-D)		3,068.87
E.	Indian Education For All	(V-E)		2,545.92
F.	American Indian Achievement Gap	(V-F)		2,996.00
G.	Data For Achievement	(V-G)		2,438.28
H.	Special Education Allowable Cost Payment	(V-H)		27,004.56
I.	Remaining Fund Balance Available	(V-I)		70,291.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,816.64
1.	Actual Non-Levy Revenue	(V-J1)	1,053.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	11,763.51	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		333,748.85
1.	State Guaranteed Tax Base Aid	(V-L1)	202,918.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	130,830.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		999,410.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		23,236.49
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	23,236.49	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		345,352.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		368,589.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.12
U.	Over-BASE Mills	(V-U)		42.53
1.	District Property Tax Levy Mills	(V-U1)	42.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,368,000.00

Budget Uses

Expenditure Budget	0002	1,368,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	70,291.25
Direct State Aid	3110	511,437.29
Quality Educator	3111	33,063.31
At Risk Student	3112	3,068.87
Indian Education For All	3113	2,545.92
American Indian Achievement Gap	3114	2,996.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,004.56
Data For Achievement	3116	2,438.28
State Guaranteed Tax Base Aid	3120	202,918.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	181.34
Interest Earnings	1510	871.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	11,763.51
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	23,236.49
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	130,830.29		
Over-BASE Levy	1110(c)	345,352.54		
District Tax Levy			1110	476,182.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,368,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,580.71
Contingency	0006	3,458.07
Over-Schedule	0011	111,961.22
Fund Balance for Budget	TFS48	30,072.69
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	72.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	18,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	19,019.39
State On-Schedule Trans Reimb	3210	19,019.39
District Tax Levy	1110	93,388.53
District Mills	999	11.50
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

11 Bus Depreciation Fund

Adopted Budget	0001	632,000.00

Budget Uses

Expenditure Budget	0002	632,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	586,897.56
Operating Reserve	0961	6,897.56
Unreserved Fund Balance Reappropriated	0970	580,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,000.00
District Mills	999	6.16
Total Estimated Revenues to Fund Adopted Budget	0004	632,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2003 MCI Coach	2011	250,000.00	250,000.00	50,000.00	50,000.00
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
2006 Bluebird	2005	150,000.00	225,000.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					50,000.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

13 Tuition Fund

Adopted Budget	0001	58,000.00

Budget Uses

Expenditure Budget	0002	58,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,074.22
Unreserved Fund Balance Reappropriated	0970	16,074.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,925.78
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	58,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,791.32
Operating Reserve	0961	31,791.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,017.26
Operating Reserve	0961	517.26
Unreserved Fund Balance Reappropriated	0970	3,500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,659.48
Operating Reserve	0961	15,659.48
Unreserved Fund Balance Reappropriated	0970	41,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

29 Flexibility Fund

Adopted Budget	0001	37,000.00

Budget Uses

Expenditure Budget	0002	37,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,375.62
Operating Reserve	0961	10,375.62
Unreserved Fund Balance Reappropriated	0970	32,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	5,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0029 Chinook H S

Submit ID: 0029-06741645

61 Building Reserve Fund

Adopted Budget		0001	200,000.00

Budget Uses

Expenditure Budget		0002	200,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,063.62
Operating Reserve		0961	63.62
Unreserved Fund Balance Reappropriated		0970	135,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	12,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	13,000.00	
District Tax Levy		1110	53,000.00
District Mills		999	6.53
Building Reserves Voted Mills			4.93
Building Reserves Permissive Mills			1.60
Total Estimated Revenues to Fund Adopted Budget		0004	200,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	200,000.00	5	160,000.00	40,000.00	40,000.00
Total					40,000.00

Budget Report
FY 2019

50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 230	N/A	7,157,778

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Lane Yeager

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,723,527.99	321,182.05	10%	18.64%	0.00	1,089,772.17	633,755.82	88.53
10 Transportation	164,523.81	32,904.76	20%	20.00%	2,657.78	59,498.01	102,368.02	14.30
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	11,549.50		N/A		11,549.50	0.00	0.00	0.00
14 Retirement	240,906.00	35,135.04	20%	14.58%	0.00	240,906.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,600.37	0.00	N/A	0.00%	12,600.37	0.00	36,000.00	5.03
29 Flexibility	70,158.52	0.00	N/A	0.00%	70,158.52	0.00	0.00	0.00
61 Building Reserve	134,942.17	0.00	N/A	0.00%	97,442.17	0.00	37,500.00	5.24
Total of All Funds	2,394,208.36	389,221.85			194,408.34	1,390,176.18	809,623.84	113.10

50 Debt Service **Tax Jurisdiction**								
009837	40.40	0.00	20-9-438	0.00%	40.40	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	172 *
M1	CHOTEAU 7-8	58 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	681,672.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,165.55
D.	At Risk Student	(I-D)	7,439.28
E.	Indian Education For All	(I-E)	5,004.80
F.	American Indian Achievement Gap	(I-F)	3,210.00
G.	Data For Achievement	(I-G)	4,793.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	40,624.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,593.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,103.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	240
B.	BASE Budget Limit	(II-B)	1,380,237.66
C.	Maximum Budget Limit	(II-C)	1,721,653.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	341,415.50
E.	Adopted Budget	(II-E)	1,721,653.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,368,118.79
H.	Maximum Budget Limit	(II-H)	1,704,448.26
I.	Highest Budget Without a Vote	(II-I)	1,723,527.99
J.	Highest Budget	(II-J)	1,732,838.12
K.	Highest Voted Amount	(II-K)	9,310.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,723,527.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		172,352.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		148,829.25
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	148,829.25	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		321,182.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,723,527.99
1.	BASE Budget Limit	(V-A1)	1,368,118.79	
2.	Over-BASE Budget	(V-A2)	355,409.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		681,672.00
1.	Direct State Aid Paid By State	(V-B1)	681,672.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,165.55
D.	At Risk Student	(V-D)		7,439.28
E.	Indian Education For All	(V-E)		5,004.80
F.	American Indian Achievement Gap	(V-F)		3,210.00
G.	Data For Achievement	(V-G)		4,793.20
H.	Special Education Allowable Cost Payment	(V-H)		40,624.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,698.58
1.	Actual Non-Levy Revenue	(V-J1)	4,698.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		554,511.26
1.	State Guaranteed Tax Base Aid	(V-L1)	276,164.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	278,346.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,368,118.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		355,409.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		355,409.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.65
1.	District Property Tax Levy Mills	(V-U1)	49.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,723,527.99

Budget Uses

Expenditure Budget	0002	1,723,527.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	681,672.00
Quality Educator	3111	66,165.55
At Risk Student	3112	7,439.28
Indian Education For All	3113	5,004.80
American Indian Achievement Gap	3114	3,210.00
State Spec Ed Allowable Cost Pymt to Districts	3115	40,624.12
Data For Achievement	3116	4,793.20
State Guaranteed Tax Base Aid	3120	276,164.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,698.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	278,346.62		
Over-BASE Levy	1110(c)	355,409.20		
District Tax Levy			1110	633,755.82
Total Estimated Revenues to Fund Adopted Budget			0004	1,723,527.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	164,523.81

Budget Uses

Expenditure Budget	0002	164,523.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,089.10
Contingency	0006	5,408.91
Over-Schedule	0011	105,025.80
Fund Balance for Budget	TFS48	35,562.54
Operating Reserve	0961	32,904.76
Unreserved Fund Balance Reappropriated	0970	2,657.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,749.00
State On-Schedule Trans Reimb	3210	29,749.01
District Tax Levy	1110	102,368.02
District Mills	999	14.30
Total Estimated Revenues to Fund Adopted Budget	0004	164,523.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	11,549.50

Budget Uses

Expenditure Budget	0002	11,549.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,549.50
Unreserved Fund Balance Reappropriated	0970	11,549.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,549.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

14 Retirement Fund

Adopted Budget	0001	240,906.00

Budget Uses

Expenditure Budget	0002	240,906.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,135.04
Operating Reserve	0961	35,135.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	240,906.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,906.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,600.37

Budget Uses

Expenditure Budget	0002	48,600.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,600.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,600.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,000.00
District Mills	999	5.03
Total Estimated Revenues to Fund Adopted Budget	0004	48,600.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

29 Flexibility Fund

Adopted Budget	0001	70,158.52

Budget Uses

Expenditure Budget	0002	70,158.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,158.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,158.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,158.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

50 Debt Service Fund
009837

Taxable Value		7,157,778.00
Adopted Budget	0001	40.40

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	40.40
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0883 Choteau Elem

Submit ID: 0883-19079807

61 Building Reserve Fund

Adopted Budget		0001	134,942.17

Budget Uses

Expenditure Budget		0002	134,942.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,442.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,442.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	5.24
Building Reserves Voted Mills			5.24
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	134,942.17

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	112,500.00	37,500.00	37,500.00
Total					37,500.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	127	8,549,515

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Lane Yeager

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0884 Choteau H S

Submit ID: 0884-39486466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,335,870.03	193,637.93	10%	14.50%	0.00	867,835.50	468,034.53	54.74
10 Transportation	164,662.41	32,932.48	20%	20.00%	4,052.90	59,636.61	100,972.90	11.81
11 Bus Depreciation	107,362.42	0.00	N/A	0.00%	65,642.50	0.00	41,719.92	4.88
13 Tuition	10,000.00		N/A		8,077.10	0.00	1,922.90	0.22
14 Retirement	209,780.00	41,956.00	20%	20.00%	1,049.48	208,730.52		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,946.12	0.00	2,053.88	0.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,006.74	0.00	N/A	0.00%	13,006.74	0.00	36,000.00	4.21
29 Flexibility	237,845.68	0.00	N/A	0.00%	237,845.68	0.00	0.00	0.00
61 Building Reserve	176,924.99	0.00	N/A	0.00%	139,424.99	0.00	37,500.00	4.39
Total of All Funds	2,301,452.27	268,526.41			477,045.51	1,136,202.63	688,204.13	80.49

50 Debt Service								
Tax Jurisdiction								
012298	27.73	0.00	20-9-438	0.00%	27.73	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 127

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	543,063.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,051.95
D.	At Risk Student	(I-D)	2,359.78
E.	Indian Education For All	(I-E)	2,763.52
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	2,646.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	19,122.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,374.13
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,283.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	128
B.	BASE Budget Limit	(II-B)	1,035,633.42
C.	Maximum Budget Limit	(II-C)	1,291,006.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	293,244.15
E.	Adopted Budget	(II-E)	1,328,877.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,046,994.93
H.	Maximum Budget Limit	(II-H)	1,305,274.34
I.	Highest Budget Without a Vote	(II-I)	1,335,870.03
J.	Highest Budget	(II-J)	1,335,870.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,335,870.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,587.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		60,050.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	60,050.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		193,637.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,335,870.03
1.	BASE Budget Limit	(V-A1)	1,046,994.93	
2.	Over-BASE Budget	(V-A2)	288,875.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		543,063.65
1.	Direct State Aid Paid By State	(V-B1)	543,063.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,051.95
D.	At Risk Student	(V-D)		2,359.78
E.	Indian Education For All	(V-E)		2,763.52
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		2,646.68
H.	Special Education Allowable Cost Payment	(V-H)		19,122.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,572.68
1.	Actual Non-Levy Revenue	(V-J1)	2,572.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		436,488.28
1.	State Guaranteed Tax Base Aid	(V-L1)	257,328.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,159.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,046,994.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		288,875.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		288,875.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.95
U.	Over-BASE Mills	(V-U)		33.79
1.	District Property Tax Levy Mills	(V-U1)	33.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,335,870.03

Budget Uses

Expenditure Budget	0002	1,335,870.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	543,063.65
Quality Educator	3111	36,051.95
At Risk Student	3112	2,359.78
Indian Education For All	3113	2,763.52
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	19,122.39
Data For Achievement	3116	2,646.68
State Guaranteed Tax Base Aid	3120	257,328.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,572.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,159.43		
Over-BASE Levy	1110(c)	288,875.10		
District Tax Levy			1110	468,034.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,335,870.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	164,662.41

Budget Uses

Expenditure Budget	0002	164,662.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,215.10
Contingency	0006	5,421.51
Over-Schedule	0011	105,025.80
Fund Balance for Budget	TFS48	36,985.38
Operating Reserve	0961	32,932.48
Unreserved Fund Balance Reappropriated	0970	4,052.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,818.30
State On-Schedule Trans Reimb	3210	29,818.31
District Tax Levy	1110	100,972.90
District Mills	999	11.81
Total Estimated Revenues to Fund Adopted Budget	0004	164,662.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

11 Bus Depreciation Fund

Adopted Budget	0001	107,362.42

Budget Uses

Expenditure Budget	0002	107,362.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,642.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,642.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,719.92
District Mills	999	4.88
Total Estimated Revenues to Fund Adopted Budget	0004	107,362.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004 International Coach Activity Bus	2018	39,000.00	0.00	7,800.00	7,800.00
16 channel bus radio system	2016	599.62	169.92	119.92	119.92
2016 Bluebird Activity Bus	2016	161,500.00	64,600.00	32,300.00	32,300.00
2001 Blue Bird Yellow bus	2014	7,500.00	6,000.00	1,500.00	1,500.00
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					41,719.92

Budget Report
FY 2019
50 Teton

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13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,077.10
Unreserved Fund Balance Reappropriated	0970	8,077.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,922.90
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

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Submit ID: 0884-39486466

14 Retirement Fund

Adopted Budget	0001	209,780.00

Budget Uses

Expenditure Budget	0002	209,780.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,005.48
Operating Reserve	0961	41,956.00
Unreserved Fund Balance Reappropriated	0970	1,049.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	208,730.52
Total Estimated Revenues to Fund Adopted Budget	0004	209,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,946.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,946.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,053.88
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

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Submit ID: 0884-39486466

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	49,006.74

Budget Uses

Expenditure Budget	0002	49,006.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,006.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,006.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,000.00
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	49,006.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

29 Flexibility Fund

Adopted Budget	0001	237,845.68

Budget Uses

Expenditure Budget	0002	237,845.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	237,845.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	237,845.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	237,845.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

50 Debt Service Fund

012298

Taxable Value		8,549,515.00
Adopted Budget	0001	27.73

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	27.73
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0884 Choteau H S

Submit ID: 0884-39486466

61 Building Reserve Fund

Adopted Budget		0001	176,924.99

Budget Uses

Expenditure Budget		0002	176,924.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	139,424.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	139,424.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	4.39
Building Reserves Voted Mills			4.39
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	176,924.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	112,500.00	37,500.00	37,500.00
Total					37,500.00

Budget Report
FY 2019

29 McCone

0547 Circle Elem

Submit ID: 0547-22912467

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 148	N/A	4,883,836

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Dusty White

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
29 McCone
0547 Circle Elem

Submit ID: 0547-22912467

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,186,183.49	300,525.30	10%	25.34%	0.00	735,887.40	450,296.09	92.21
10 Transportation	212,000.00	42,400.00	20%	20.00%	10,025.38	75,531.50	126,443.12	25.89
11 Bus Depreciation	115,336.06	0.00	N/A	0.00%	98,944.06	0.00	16,392.00	3.36
13 Tuition	0.00		N/A		1,486.55	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	30,179.91	139,820.09		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	1,292.36	0.00	7,707.64	1.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,688.46	0.00	N/A	0.00%	10,718.46	0.00	9,970.00	2.04
29 Flexibility	79,344.74	0.00	N/A	0.00%	79,344.74	0.00	0.00	0.00
61 Building Reserve	220,471.65	0.00	N/A	0.00%	114,771.65	0.00	105,700.00	21.65
Total of All Funds	2,013,024.40	380,075.30			346,763.11	951,238.99	716,508.85	146.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

29 McCone

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Submit ID: 0547-22912467

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	112	*
M1	CIRCLE 7-8	36	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	463,016.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,928.65
D.	At Risk Student	(I-D)	4,320.93
E.	Indian Education For All	(I-E)	3,220.48
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	3,084.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	21,922.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,976.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,834.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	157
B.	BASE Budget Limit	(II-B)	948,957.10
C.	Maximum Budget Limit	(II-C)	1,182,036.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	233,079.05
E.	Adopted Budget	(II-E)	1,182,036.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	920,915.17
H.	Maximum Budget Limit	(II-H)	1,145,420.71
I.	Highest Budget Without a Vote	(II-I)	1,186,183.49
J.	Highest Budget	(II-J)	1,186,183.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,186,183.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		118,618.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		181,906.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	181,906.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		300,525.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,186,183.49
1.	BASE Budget Limit	(V-A1)	920,915.17	
2.	Over-BASE Budget	(V-A2)	265,268.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		463,016.37
1.	Direct State Aid Paid By State	(V-B1)	463,016.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,928.65
D.	At Risk Student	(V-D)		4,320.93
E.	Indian Education For All	(V-E)		3,220.48
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		3,084.32
H.	Special Education Allowable Cost Payment	(V-H)		21,922.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,019.83
1.	Actual Non-Levy Revenue	(V-J1)	9,019.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,188.03
1.	State Guaranteed Tax Base Aid	(V-L1)	183,160.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	185,027.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		920,915.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		265,268.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		265,268.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.32
1.	District Property Tax Levy Mills	(V-U1)	54.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		92.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

29 McCone

0547 Circle Elem

Submit ID: 0547-22912467

01 General Fund

Adopted Budget	0001	1,186,183.49

Budget Uses

Expenditure Budget	0002	1,186,183.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	463,016.37
Quality Educator	3111	47,928.65
At Risk Student	3112	4,320.93
Indian Education For All	3113	3,220.48
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	21,922.56
Data For Achievement	3116	3,084.32
State Guaranteed Tax Base Aid	3120	183,160.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,103.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,916.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	185,027.77		
Over-BASE Levy	1110(c)	265,268.32		
District Tax Levy			1110	450,296.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,186,183.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	212,000.00

Budget Uses

Expenditure Budget	0002	212,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,665.00
Contingency	0006	6,866.50
Over-Schedule	0011	136,468.50
Fund Balance for Budget	TFS48	52,425.38
Operating Reserve	0961	42,400.00
Unreserved Fund Balance Reappropriated	0970	10,025.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	37,765.75
State On-Schedule Trans Reimb	3210	37,765.75
District Tax Levy	1110	126,443.12
District Mills	999	25.89
Total Estimated Revenues to Fund Adopted Budget	0004	212,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	115,336.06

Budget Uses

Expenditure Budget	0002	115,336.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,944.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,944.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,392.00
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	115,336.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC CE International	2017	51,960.00	19,952.00	10,392.00	10,392.00
Motor Coach Mnd Transit Bus	2011	60,000.00	84,000.00	12,000.00	6,000.00
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					16,392.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,486.55
Unreserved Fund Balance Reappropriated	0970	1,486.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,486.55

Budget Report
FY 2019

29 McCone

0547 Circle Elem

Submit ID: 0547-22912467

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,179.91
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	30,179.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,820.09
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,442.36
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	1,292.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,707.64
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,688.46

Budget Uses

Expenditure Budget	0002	20,688.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,718.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,718.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,970.00
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	20,688.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 McCone

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Submit ID: 0547-22912467

29 Flexibility Fund

Adopted Budget	0001	79,344.74

Budget Uses

Expenditure Budget	0002	79,344.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,344.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,344.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,344.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

29 McCone

0547 Circle Elem

Submit ID: 0547-22912467

61 Building Reserve Fund

Adopted Budget		0001	220,471.65

Budget Uses

Expenditure Budget		0002	220,471.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,771.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,771.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	30,700.00	
District Tax Levy		1110	105,700.00
District Mills		999	21.65
Building Reserves Voted Mills			15.36
Building Reserves Permissive Mills			6.29
Total Estimated Revenues to Fund Adopted Budget		0004	220,471.65

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2018	225,000.00	3	0.00	75,000.00	75,000.00
Total					75,000.00

Budget Report
FY 2019

29 McCone

0548 Circle H S

Submit ID: 0548-05404080

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	73	7,545,370

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Dusty White

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
29 McCone
0548 Circle H S

Submit ID: 0548-05404080

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,014,292.90	206,796.57	10%	20.39%	0.00	559,936.46	454,356.44	60.22
10 Transportation	160,000.00	32,000.00	20%	20.00%	9,684.06	51,153.00	99,162.94	13.14
11 Bus Depreciation	85,951.63	0.00	N/A	0.00%	69,559.63	0.00	16,392.00	2.17
13 Tuition	8,000.00		N/A		30.50	0.00	7,969.50	1.06
14 Retirement	145,000.00	29,000.00	20%	20.00%	31,455.30	113,544.70		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	2,665.77	0.00	5,834.23	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,767.79	0.00	N/A	0.00%	13,675.79	0.00	10,092.00	1.34
29 Flexibility	176,648.44	0.00	N/A	0.00%	176,648.44	0.00	0.00	0.00
61 Building Reserve	403,978.01	0.00	N/A	0.00%	306,178.01	0.00	97,800.00	12.96
Total of All Funds	2,026,138.77	270,771.57			609,897.50	724,634.16	691,607.11	91.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

29 McCone

0548 Circle H S

Submit ID: 0548-05404080

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	372,015.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,824.25
D.	At Risk Student	(I-D)	1,261.58
E.	Indian Education For All	(I-E)	1,588.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,521.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,389.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,463.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,109.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	730,189.14
C.	Maximum Budget Limit	(II-C)	909,373.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	281,538.43
E.	Adopted Budget	(II-E)	1,011,727.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	710,925.94
H.	Maximum Budget Limit	(II-H)	885,687.40
I.	Highest Budget Without a Vote	(II-I)	992,464.37
J.	Highest Budget	(II-J)	1,014,292.90
K.	Highest Voted Amount	(II-K)	21,828.53
L.	Amount Approved on Ballot by Voters	(II-L)	21,828.53
M.	Adopted Budget	(II-M)	1,014,292.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,429.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		105,367.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	105,367.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		206,796.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,014,292.90
1.	BASE Budget Limit	(V-A1)	710,925.94	
2.	Over-BASE Budget	(V-A2)	303,366.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,015.75
1.	Direct State Aid Paid By State	(V-B1)	372,015.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,824.25
D.	At Risk Student	(V-D)		1,261.58
E.	Indian Education For All	(V-E)		1,588.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,521.32
H.	Special Education Allowable Cost Payment	(V-H)		10,389.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,084.66
1.	Actual Non-Levy Revenue	(V-J1)	6,084.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		293,240.57
1.	State Guaranteed Tax Base Aid	(V-L1)	142,251.09	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	150,989.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		710,925.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		303,366.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		303,366.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.01
U.	Over-BASE Mills	(V-U)		40.21
1.	District Property Tax Levy Mills	(V-U1)	40.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
29 McCone

0548 Circle H S

Submit ID: 0548-05404080

01 General Fund

Adopted Budget	0001	1,014,292.90

Budget Uses

Expenditure Budget	0002	1,014,292.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,015.75
Quality Educator	3111	24,824.25
At Risk Student	3112	1,261.58
Indian Education For All	3113	1,588.48
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,389.33
Data For Achievement	3116	1,521.32
State Guaranteed Tax Base Aid	3120	142,251.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,430.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,653.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	150,989.48		
Over-BASE Levy	1110(c)	303,366.96		
District Tax Levy			1110	454,356.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,014,292.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,503.00
Contingency	0006	4,650.00
Over-Schedule	0011	108,847.00
Fund Balance for Budget	TFS48	41,684.06
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	9,684.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,576.50
State On-Schedule Trans Reimb	3210	25,576.50
District Tax Levy	1110	99,162.94
District Mills	999	13.14
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
29 McCone

0548 Circle H S

Submit ID: 0548-05404080

11 Bus Depreciation Fund

Adopted Budget	0001	85,951.63

Budget Uses

Expenditure Budget	0002	85,951.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,559.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,559.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,392.00
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	85,951.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC CE International	2017	51,960.00	19,952.00	10,392.00	10,392.00
Motor Coach Mnd Transit Bus	2011	60,000.00	84,000.00	12,000.00	6,000.00
Total					16,392.00

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30.50
Unreserved Fund Balance Reappropriated	0970	30.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,969.50
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
29 McCone

0548 Circle H S

Submit ID: 0548-05404080

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,455.30
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	31,455.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,544.70
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,640.77
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	2,665.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,834.23
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,767.79

Budget Uses

Expenditure Budget	0002	23,767.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,675.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,675.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,092.00
District Mills	999	1.34
Total Estimated Revenues to Fund Adopted Budget	0004	23,767.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
29 McCone

0548 Circle H S

Submit ID: 0548-05404080

29 Flexibility Fund

Adopted Budget	0001	176,648.44

Budget Uses

Expenditure Budget	0002	176,648.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,648.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176,648.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176,648.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

29 McCone

0548 Circle H S

Submit ID: 0548-05404080

61 Building Reserve Fund

Adopted Budget		0001	403,978.01

Budget Uses

Expenditure Budget		0002	403,978.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	306,178.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	306,178.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	22,800.00	
District Tax Levy		1110	97,800.00
District Mills		999	12.96
Building Reserves Voted Mills			9.94
Building Reserves Permissive Mills			3.02
Total Estimated Revenues to Fund Adopted Budget		0004	403,978.01

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	225,000.00	3	75,000.00	75,000.00	75,000.00
Total					75,000.00

Budget Report
FY 2019

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-60213625

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	357	N/A	6,591,948

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Goehring

(Signature) (Date)

Chairperson, School Trustees: Kevin Harris

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-60213625

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,366,715.49	198,349.23	10%	8.38%	0.00	1,698,211.30	668,504.19	101.40
10 Transportation	204,000.00	40,800.00	20%	20.00%	25,163.94	57,913.61	120,922.45	18.34
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	33,001.18		N/A		0.00	0.00	33,001.18	5.01
14 Retirement	292,831.73	42,934.16	20%	14.66%	0.00	292,831.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,404.85	0.00	N/A	0.00%	54,744.85	0.00	20,660.00	3.13
29 Flexibility	20,699.36	0.00	N/A	0.00%	20,699.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,992,652.61	282,083.39			100,608.15	2,048,956.64	843,087.82	127.88

50 Debt Service Tax Jurisdiction								
#1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-60213625

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	287
M1	CLANCY 7-8	70

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,005,069.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,860.00
D.	At Risk Student	(I-D)	4,508.35
E.	Indian Education For All	(I-E)	7,768.32
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	7,439.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	57,271.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,917.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,453.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	311
B.	BASE Budget Limit	(II-B)	1,734,556.16
C.	Maximum Budget Limit	(II-C)	2,163,536.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	2,103,923.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,997,348.28
H.	Maximum Budget Limit	(II-H)	2,492,157.48
I.	Highest Budget Without a Vote	(II-I)	2,366,715.49
J.	Highest Budget	(II-J)	2,492,157.48
K.	Highest Voted Amount	(II-K)	125,441.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,366,715.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,349.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,349.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,366,715.49
1.	BASE Budget Limit	(V-A1)	1,997,348.28	
2.	Over-BASE Budget	(V-A2)	369,367.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,005,069.80
1.	Direct State Aid Paid By State	(V-B1)	1,005,069.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,860.00
D.	At Risk Student	(V-D)		4,508.35
E.	Indian Education For All	(V-E)		7,768.32
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		7,439.88
H.	Special Education Allowable Cost Payment	(V-H)		57,271.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,028.94
1.	Actual Non-Levy Revenue	(V-J1)	5,028.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		818,759.59
1.	State Guaranteed Tax Base Aid	(V-L1)	519,622.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	299,136.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,997,348.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,367.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		45.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.03
1.	District Property Tax Levy Mills	(V-U1)	56.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,366,715.49

Budget Uses

Expenditure Budget	0002	2,366,715.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,005,069.80
Quality Educator	3111	90,860.00
At Risk Student	3112	4,508.35
Indian Education For All	3113	7,768.32
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	57,271.40
Data For Achievement	3116	7,439.88
State Guaranteed Tax Base Aid	3120	519,622.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,028.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	299,136.98		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	668,504.19
Total Estimated Revenues to Fund Adopted Budget			0004	2,366,715.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	204,000.00

Budget Uses

Expenditure Budget	0002	204,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,648.74
Contingency	0006	5,264.87
Over-Schedule	0011	146,086.39
Fund Balance for Budget	TFS48	65,963.94
Operating Reserve	0961	40,800.00
Unreserved Fund Balance Reappropriated	0970	25,163.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	28,956.80
State On-Schedule Trans Reimb	3210	28,956.81
District Tax Levy	1110	120,922.45
District Mills	999	18.34
Total Estimated Revenues to Fund Adopted Budget	0004	204,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-60213625

13 Tuition Fund

Adopted Budget	0001	33,001.18

Budget Uses

Expenditure Budget	0002	33,001.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,001.18
District Mills	999	5.01
Total Estimated Revenues to Fund Adopted Budget	0004	33,001.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-60213625

14 Retirement Fund

Adopted Budget	0001	292,831.73

Budget Uses

Expenditure Budget	0002	292,831.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,934.16
Operating Reserve	0961	42,934.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	292,831.73
Total Estimated Revenues to Fund Adopted Budget	0004	292,831.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,404.85

Budget Uses

Expenditure Budget	0002	75,404.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,744.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,744.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,660.00
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	75,404.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,699.36

Budget Uses

Expenditure Budget	0002	20,699.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,699.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,699.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,699.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-60213625

50 Debt Service Fund

#1

Taxable Value		6,591,948.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-95,317.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson

0452 Clancy Elem

Submit ID: 0452-60213625

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	812,365

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trish Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	120,000.00	12,096.08	10%	10.08%	14,968.89	48,068.69	56,962.42	70.12
10 Transportation	3,672.90	734.58	20%	20.00%	804.79	2,868.11	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,650.00	2,130.00	20%	20.00%	2,133.52	8,516.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,000.00	136.45	N/A	13.65%	1,000.00	0.00	0.00	0.00
29 Flexibility	1,591.40	1,000.00	N/A	62.84%	991.40	600.00	0.00	0.00
61 Building Reserve	4,068.68	15,000.00	N/A	368.67%	4,068.68	0.00	0.00	0.00
Total of All Funds	140,982.98	31,097.11			23,967.28	60,053.28	56,962.42	70.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	40,726.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,478.10
D.	At Risk Student	(I-D)	1,205.95
E.	Indian Education For All	(I-E)	152.32
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	145.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	752.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	78,052.14
C.	Maximum Budget Limit	(II-C)	96,363.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	42,167.39
E.	Adopted Budget	(II-E)	120,219.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	80,454.06
H.	Maximum Budget Limit	(II-H)	99,027.75
I.	Highest Budget Without a Vote	(II-I)	122,268.23
J.	Highest Budget	(II-J)	122,268.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	120,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		96.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	96.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,968.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	114.73	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,854.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,064.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		120,000.00
1.	BASE Budget Limit	(V-A1)	80,454.06	
2.	Over-BASE Budget	(V-A2)	39,545.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,726.97
1.	Direct State Aid Paid By State	(V-B1)	40,726.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,478.10
D.	At Risk Student	(V-D)		1,205.95
E.	Indian Education For All	(V-E)		152.32
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		145.88
H.	Special Education Allowable Cost Payment	(V-H)		752.85
I.	Remaining Fund Balance Available	(V-I)		14,854.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		178.62
1.	Actual Non-Levy Revenue	(V-J1)	178.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,531.21
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,531.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		80,454.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		114.73
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	114.73	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,431.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,545.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.54
1.	District Property Tax Levy Mills	(V-U1)	48.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

01 General Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,968.89
Direct State Aid	3110	40,726.97
Quality Educator	3111	4,478.10
At Risk Student	3112	1,205.95
Indian Education For All	3113	152.32
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	752.85
Data For Achievement	3116	145.88
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	178.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,531.21		
Over-BASE Levy	1110(c)	39,431.21		
District Tax Levy			1110	56,962.42
Total Estimated Revenues to Fund Adopted Budget			0004	120,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

10 Transportation Fund

Adopted Budget	0001	3,672.90

Budget Uses

Expenditure Budget	0002	3,672.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,339.00
Contingency	0006	333.90
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,539.37
Operating Reserve	0961	734.58
Unreserved Fund Balance Reappropriated	0970	804.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,031.66
State On-Schedule Trans Reimb	3210	1,836.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,672.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

14 Retirement Fund

Adopted Budget	0001	10,650.00

Budget Uses

Expenditure Budget	0002	10,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,263.52
Operating Reserve	0961	2,130.00
Unreserved Fund Balance Reappropriated	0970	2,133.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,516.48
Total Estimated Revenues to Fund Adopted Budget	0004	10,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,136.45
Operating Reserve	0961	136.45
Unreserved Fund Balance Reappropriated	0970	1,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-04410782

29 Flexibility Fund

Adopted Budget	0001	1,591.40

Budget Uses

Expenditure Budget	0002	1,591.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,991.40
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	991.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	600.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,591.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-04410782

61 Building Reserve Fund

Adopted Budget		0001	4,068.68

Budget Uses

Expenditure Budget		0002	4,068.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,068.68
Operating Reserve		0961	15,000.00
Unreserved Fund Balance Reappropriated		0970	4,068.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,068.68

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	208	N/A	4,935,190

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Decker

(Signature) (Date)

Chairperson, School Trustees: Ann Halverson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,604,209.52	159,652.34	10%	9.95%	0.00	1,091,580.01	512,629.51	103.87
10 Transportation	297,233.07	59,446.61	20%	20.00%	30,064.57	71,141.60	196,026.90	39.72
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	63,262.87		N/A		47,660.53	0.00	15,602.34	3.16
14 Retirement	221,130.95	44,226.19	20%	20.00%	17,372.60	203,758.35		
17 Adult Education	17,703.43	0.00	35%	0.00%	17,703.43	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	184,729.40	0.00	N/A	0.00%	144,729.40	0.00	40,000.00	8.11
29 Flexibility	116,370.20	0.00	N/A	0.00%	116,370.20	0.00	0.00	0.00
61 Building Reserve	167,573.78	0.00	N/A	0.00%	131,773.78	0.00	35,800.00	7.25
Total of All Funds	2,672,213.22	263,325.14			505,674.51	1,366,479.96	800,058.75	162.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	159
M1	CLINTON 7-8	49

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	620,877.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,708.00
D.	At Risk Student	(I-D)	8,296.95
E.	Indian Education For All	(I-E)	4,526.08
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	4,334.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	69,085.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,439.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,831.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	208
B.	BASE Budget Limit	(II-B)	1,254,840.57
C.	Maximum Budget Limit	(II-C)	1,569,133.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	308,401.45
E.	Adopted Budget	(II-E)	1,568,600.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,290,449.69
H.	Maximum Budget Limit	(II-H)	1,615,962.35
I.	Highest Budget Without a Vote	(II-I)	1,604,209.52
J.	Highest Budget	(II-J)	1,615,962.35
K.	Highest Voted Amount	(II-K)	11,752.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,604,209.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		159,652.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		159,652.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,604,209.52
1.	BASE Budget Limit	(V-A1)	1,290,449.69	
2.	Over-BASE Budget	(V-A2)	313,759.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		620,877.55
1.	Direct State Aid Paid By State	(V-B1)	620,877.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,708.00
D.	At Risk Student	(V-D)		8,296.95
E.	Indian Education For All	(V-E)		4,526.08
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		4,334.72
H.	Special Education Allowable Cost Payment	(V-H)		69,085.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,742.08
1.	Actual Non-Levy Revenue	(V-J1)	7,742.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		514,380.67
1.	State Guaranteed Tax Base Aid	(V-L1)	315,510.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	198,869.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,290,449.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,759.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		63.58
1.	District Property Tax Levy Mills	(V-U1)	63.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

01 General Fund

Adopted Budget	0001	1,604,209.52

Budget Uses

Expenditure Budget	0002	1,604,209.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	620,877.55
Quality Educator	3111	59,708.00
At Risk Student	3112	8,296.95
Indian Education For All	3113	4,526.08
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	69,085.64
Data For Achievement	3116	4,334.72
State Guaranteed Tax Base Aid	3120	315,510.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,742.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	198,869.68		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	512,629.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,604,209.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	297,233.07

Budget Uses

Expenditure Budget	0002	297,233.07
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,674.18
Contingency	0006	6,467.42
Over-Schedule	0011	226,091.47
Fund Balance for Budget	TFS48	89,511.18
Operating Reserve	0961	59,446.61
Unreserved Fund Balance Reappropriated	0970	30,064.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	35,570.80
State On-Schedule Trans Reimb	3210	35,570.80
District Tax Levy	1110	196,026.90
District Mills	999	39.72
Total Estimated Revenues to Fund Adopted Budget	0004	297,233.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

13 Tuition Fund

Adopted Budget	0001	63,262.87

Budget Uses

Expenditure Budget	0002	63,262.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,660.53
Unreserved Fund Balance Reappropriated	0970	47,660.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,602.34
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	63,262.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

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14 Retirement Fund

Adopted Budget	0001	221,130.95

Budget Uses

Expenditure Budget	0002	221,130.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,598.79
Operating Reserve	0961	44,226.19
Unreserved Fund Balance Reappropriated	0970	17,372.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	203,758.35
Total Estimated Revenues to Fund Adopted Budget	0004	221,130.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

17 Adult Education Fund

Adopted Budget	0001	17,703.43

Budget Uses

Expenditure Budget	0002	17,703.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,703.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,703.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,703.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	184,729.40

Budget Uses

Expenditure Budget	0002	184,729.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,729.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,729.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	8.11
Total Estimated Revenues to Fund Adopted Budget	0004	184,729.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

29 Flexibility Fund

Adopted Budget	0001	116,370.20

Budget Uses

Expenditure Budget	0002	116,370.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,370.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,370.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116,370.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0595 Clinton Elem

Submit ID: 0595-28304076

61 Building Reserve Fund

Adopted Budget		0001	167,573.78

Budget Uses

Expenditure Budget		0002	167,573.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	131,773.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	131,773.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,800.00	
District Tax Levy		1110	35,800.00
District Mills		999	7.25
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.25
Total Estimated Revenues to Fund Adopted Budget		0004	167,573.78

Budget Report
FY 2019

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-72573034

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	1,819,231

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Ryan

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-72573034

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	125,750.88	12,655.87	10%	10.06%	7,195.68	67,621.36	50,933.84	27.99
10 Transportation	52,000.00	3,542.07	20%	6.81%	0.00	20,900.00	31,100.00	17.10
11 Bus Depreciation	65,268.76	0.00	N/A	0.00%	37,186.76	0.00	28,082.00	15.44
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,000.00	2,361.60	20%	18.17%	0.00	13,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	525.06	0.00	N/A	0.00%	525.06	0.00	0.00	0.00
29 Flexibility	2.51	0.00	N/A	0.00%	2.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	256,547.21	18,559.54			44,910.01	101,521.36	110,115.84	60.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-72573034

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,648.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	758.32
E.	Indian Education For All	(I-E)	326.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	312.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,957.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	652.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	128,620.67
C.	Maximum Budget Limit	(II-C)	159,809.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,651.89
E.	Adopted Budget	(II-E)	138,184.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,186.88
H.	Maximum Budget Limit	(II-H)	144,888.61
I.	Highest Budget Without a Vote	(II-I)	125,811.62
J.	Highest Budget	(II-J)	144,888.61
K.	Highest Voted Amount	(II-K)	19,076.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	125,750.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,575.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80.78
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80.78	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,195.68
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	60.74	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,134.94	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,851.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		125,750.88
	1. BASE Budget Limit	(V-A1)	116,186.88	
	2. Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,648.51
	1. Direct State Aid Paid By State	(V-B1)	60,648.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		758.32
E.	Indian Education For All	(V-E)		326.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		312.60
H.	Special Education Allowable Cost Payment	(V-H)		1,957.41
I.	Remaining Fund Balance Available	(V-I)		7,134.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		373.12
	1. Actual Non-Levy Revenue	(V-J1)	373.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,430.58
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,430.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,186.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60.74
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	60.74	
	2. Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,503.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.22
	1. District Property Tax Levy Mills	(V-U1)	5.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	125,750.88

Budget Uses

Expenditure Budget	0002	125,750.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,195.68
Direct State Aid	3110	60,648.51
Quality Educator	3111	3,245.00
At Risk Student	3112	758.32
Indian Education For All	3113	326.40
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,957.41
Data For Achievement	3116	312.60
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	373.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,430.58		
Over-BASE Levy	1110(c)	9,503.26		
District Tax Levy			1110	50,933.84
Total Estimated Revenues to Fund Adopted Budget			0004	125,750.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	52,000.00

Budget Uses

Expenditure Budget	0002	52,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,000.00
Contingency	0006	1,900.00
Over-Schedule	0011	31,100.00
Fund Balance for Budget	TFS48	3,542.07
Operating Reserve	0961	3,542.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,450.00
State On-Schedule Trans Reimb	3210	10,450.00
District Tax Levy	1110	31,100.00
District Mills	999	17.10
Total Estimated Revenues to Fund Adopted Budget	0004	52,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	65,268.76

Budget Uses

Expenditure Budget	0002	65,268.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,186.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,186.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,082.00
District Mills	999	15.44
Total Estimated Revenues to Fund Adopted Budget	0004	65,268.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 FORD MICO BIRD 4X4	2017	75,000.00	15,000.00	15,000.00	15,000.00
2015 CHEVROLET	2015	65,414.00	29,436.56	13,082.80	13,082.00
99 CHEVROLET	1999	34,000.00	51,000.00	N/A	NA
Total					28,082.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-72573034

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,361.60
Operating Reserve	0961	2,361.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-72573034

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	525.06

Budget Uses

Expenditure Budget	0002	525.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	525.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	525.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	525.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.51

Budget Uses

Expenditure Budget	0002	2.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 421	N/A	79,523,576

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joanne Schrupp

(Signature) (Date)

Chairperson, School Trustees: Deb Peters

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,454,717.49	448,033.20	10%	10.06%	99,274.82	3,463,962.84	891,479.83	11.21
10 Transportation	289,927.16	57,985.43	20%	20.00%	21,986.42	198,198.75	69,741.99	0.88
11 Bus Depreciation	1,113,621.62	0.00	N/A	0.00%	889,074.64	99,000.00	125,546.98	1.58
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	104,464.21	595,535.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	275,300.18	350,000.00	N/A	127.13%	107,050.18	68,250.00	100,000.00	1.26
29 Flexibility	318,344.51	0.00	N/A	0.00%	318,344.51	0.00	0.00	0.00
61 Building Reserve	424,224.09	0.00	N/A	0.00%	214,224.09	255,000.00	125,000.00	1.57
Total of All Funds	7,576,135.05	996,018.63			1,754,418.87	4,679,947.38	1,311,768.80	16.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	320 *
M1	COLSTRIP 7-8	101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,185,842.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	139,372.75
D.	At Risk Student	(I-D)	10,595.98
E.	Indian Education For All	(I-E)	9,160.96
F.	American Indian Achievement Gap	(I-F)	36,594.00
G.	Data For Achievement	(I-G)	8,773.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	95,821.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	428
B.	BASE Budget Limit	(II-B)	2,476,524.26
C.	Maximum Budget Limit	(II-C)	3,074,497.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,341,142.15
E.	Adopted Budget	(II-E)	4,445,038.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,460,960.67
H.	Maximum Budget Limit	(II-H)	3,049,031.81
I.	Highest Budget Without a Vote	(II-I)	4,454,717.49
J.	Highest Budget	(II-J)	4,454,717.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	311,224.11
M.	Adopted Budget	(II-M)	4,454,717.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		445,471.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,561.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,561.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		99,274.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	99,274.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		547,308.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,454,717.49
1.	BASE Budget Limit	(V-A1)	2,460,960.67	
2.	Over-BASE Budget	(V-A2)	1,993,756.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,185,842.72
1.	Direct State Aid Paid By State	(V-B1)	1,185,842.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		139,372.75
D.	At Risk Student	(V-D)		10,595.98
E.	Indian Education For All	(V-E)		9,160.96
F.	American Indian Achievement Gap	(V-F)		36,594.00
G.	Data For Achievement	(V-G)		8,773.64
H.	Special Education Allowable Cost Payment	(V-H)		95,821.24
I.	Remaining Fund Balance Available	(V-I)		99,274.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,977,801.55
1.	Actual Non-Levy Revenue	(V-J1)	7,494.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,970,306.63	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,460,960.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,102,276.99
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		891,479.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,993,756.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.21
1.	District Property Tax Levy Mills	(V-U1)	11.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,454,717.49

Budget Uses

Expenditure Budget	0002	4,454,717.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	99,274.82
Direct State Aid	3110	1,185,842.72
Quality Educator	3111	139,372.75
At Risk Student	3112	10,595.98
Indian Education For All	3113	9,160.96
American Indian Achievement Gap	3114	36,594.00
State Spec Ed Allowable Cost Pymt to Districts	3115	95,821.24
Data For Achievement	3116	8,773.64
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,494.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	905,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	1,065,306.63
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	891,479.83		
District Tax Levy			1110	891,479.83
Total Estimated Revenues to Fund Adopted Budget			0004	4,454,717.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	289,927.16

Budget Uses

Expenditure Budget	0002	289,927.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	149,271.59
Contingency	0006	14,927.16
Over-Schedule	0011	125,728.41
Fund Balance for Budget	TFS48	79,971.85
Operating Reserve	0961	57,985.43
Unreserved Fund Balance Reappropriated	0970	21,986.42

Estimated Funding Sources

Coal Gross Proceeds	1123	34,000.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	82,099.37
State On-Schedule Trans Reimb	3210	82,099.38
District Tax Levy	1110	69,741.99
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	289,927.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	1,113,621.62

Budget Uses

Expenditure Budget	0002	1,113,621.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	889,074.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	889,074.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	99,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	125,546.98
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	1,113,621.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC Integrated RE S	2019	64,265.00	0.00	12,853.00	12,853.00
2019 IC integrated RE S Bus	2019	64,265.00	0.00	12,853.00	12,853.00
2016 IC 3000 77-pass	2016	57,962.40	23,184.96	11,592.48	11,592.48
2015 Bluebird	2014	64,450.00	39,780.00	12,890.00	0.00
2015 Bluebird 84 pass	2014	64,450.00	40,780.00	12,890.00	12,890.00
2013 Bluebird Conventional 77-pass	2013	52,400.00	38,960.00	10,480.00	10,480.00
2014 Bluebird RE All-American Activity	2013	70,750.00	70,000.00	14,150.00	14,150.00
Trooper TL4 mobile bus video system	2013	36,649.00	23,659.60	7,329.80	7,329.80
2012 Bluebird All-American 45 Pas Activity	2012	43,050.00	45,830.00	8,610.00	8,610.00
2009 Bluebird Charter	2008	131,250.00	134,000.00	26,250.00	26,250.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	54,154.80	8,538.70	8,538.70
Total					125,546.98

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	244,464.21
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	104,464.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	595,535.79
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	275,300.18

Budget Uses

Expenditure Budget	0002	275,300.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	457,050.18
Operating Reserve	0961	350,000.00
Unreserved Fund Balance Reappropriated	0970	107,050.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	68,250.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	275,300.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	318,344.51

Budget Uses

Expenditure Budget	0002	318,344.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318,344.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,344.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318,344.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	424,224.09

Budget Uses

Expenditure Budget		0002	424,224.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	214,224.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	214,224.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	85,000.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	125,000.00
District Mills		999	1.57
Building Reserves Voted Mills			1.57
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	424,224.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
06/02/2015	500,000.00	4	375,000.00	125,000.00	125,000.00
Total					125,000.00

Budget Report
FY 2019

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-97139347

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	200	79,523,576

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joanne Schrupp

(Signature) (Date)

Chairperson, School Trustees: Deb Peters

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

44 Rosebud

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,805,891.80	282,242.30	10%	10.06%	0.00	2,022,177.35	783,714.45	9.86
10 Transportation	205,020.07	41,004.01	20%	20.00%	16,139.38	95,220.76	93,659.93	1.18
11 Bus Depreciation	1,013,965.25	0.00	N/A	0.00%	787,722.63	84,700.00	141,542.62	1.78
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	500,000.00	100,000.00	20%	20.00%	168,350.31	331,649.69		
17 Adult Education	200,000.00	70,000.00	35%	35.00%	125,345.34	27,100.00	47,554.66	0.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	348,696.25	300,000.00	N/A	86.03%	248,696.25	0.00	100,000.00	1.26
29 Flexibility	242,268.91	0.00	N/A	0.00%	242,268.91	0.00	0.00	0.00
61 Building Reserve	1,064,505.72	0.00	N/A	0.00%	681,505.72	399,000.00	250,000.00	3.14
Total of All Funds	6,380,348.00	793,246.31			2,270,028.54	2,959,847.80	1,416,471.66	17.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 200 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	773,259.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,419.75
D.	At Risk Student	(I-D)	2,907.64
E.	Indian Education For All	(I-E)	4,352.00
F.	American Indian Achievement Gap	(I-F)	17,120.00
G.	Data For Achievement	(I-G)	4,168.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	72,763.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	207
B.	BASE Budget Limit	(II-B)	1,603,630.38
C.	Maximum Budget Limit	(II-C)	1,997,167.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	827,307.70
E.	Adopted Budget	(II-E)	2,801,507.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,590,745.13
H.	Maximum Budget Limit	(II-H)	1,980,380.45
I.	Highest Budget Without a Vote	(II-I)	2,805,891.80
J.	Highest Budget	(II-J)	2,805,891.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	206,385.73
M.	Adopted Budget	(II-M)	2,805,891.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		280,589.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,653.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,653.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		282,242.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,805,891.80
1.	BASE Budget Limit	(V-A1)	1,590,745.13	
2.	Over-BASE Budget	(V-A2)	1,215,146.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		773,259.04
1.	Direct State Aid Paid By State	(V-B1)	773,259.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,419.75
D.	At Risk Student	(V-D)		2,907.64
E.	Indian Education For All	(V-E)		4,352.00
F.	American Indian Achievement Gap	(V-F)		17,120.00
G.	Data For Achievement	(V-G)		4,168.00
H.	Special Education Allowable Cost Payment	(V-H)		72,763.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,071,187.39
1.	Actual Non-Levy Revenue	(V-J1)	3,219.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,067,967.95	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,590,745.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		431,432.22
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		783,714.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,215,146.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.86
	1. District Property Tax Levy Mills	(V-U1)	9.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,805,891.80

Budget Uses

Expenditure Budget	0002	2,805,891.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	773,259.04
Quality Educator	3111	76,419.75
At Risk Student	3112	2,907.64
Indian Education For All	3113	4,352.00
American Indian Achievement Gap	3114	17,120.00
State Spec Ed Allowable Cost Pymt to Districts	3115	72,763.53
Data For Achievement	3116	4,168.00
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,219.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	440,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	627,967.95
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	783,714.45		
District Tax Levy			1110	783,714.45
Total Estimated Revenues to Fund Adopted Budget			0004	2,805,891.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	205,020.07

Budget Uses

Expenditure Budget	0002	205,020.07
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,200.69
Contingency	0006	5,020.07
Over-Schedule	0011	149,799.31
Fund Balance for Budget	TFS48	57,143.39
Operating Reserve	0961	41,004.01
Unreserved Fund Balance Reappropriated	0970	16,139.38

Estimated Funding Sources

Coal Gross Proceeds	1123	40,000.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,610.38
State On-Schedule Trans Reimb	3210	27,610.38
District Tax Levy	1110	93,659.93
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	205,020.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	1,013,965.25

Budget Uses

Expenditure Budget	0002	1,013,965.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	787,722.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	787,722.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	84,700.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	141,542.62
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,013,965.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC Integrated RE S	2019	64,265.00	0.00	12,853.00	12,853.00
2019 IC Integrated RE S Bus	2019	64,265.00	0.00	12,853.00	12,853.00
IC 3000 77-pass	2016	38,641.60	15,456.64	7,728.32	7,728.32
Ford E350 Super Duty 14 pass	2015	47,974.00	27,189.60	9,594.80	9,594.80
2015 Bluebird	2014	64,450.00	35,780.00	12,890.00	12,890.00
2015 Bluebird 84 pass	2014	64,450.00	40,780.00	12,890.00	12,890.00
2013 Bluebird Conventional 77-pass	2013	52,400.00	50,960.00	10,480.00	10,480.00
2014 Bluebird RE All-American Activity	2013	70,750.00	94,600.00	14,150.00	11,525.00
Trooper TL4 Mobile Bus Video System	2013	36,649.00	19,659.60	7,329.80	7,329.80
2012 Bluebird All-American 45 Pass Activity	2012	43,050.00	37,830.00	8,610.00	8,610.00
2009 Bluebird Charter	2008	131,250.00	139,000.00	26,250.00	26,250.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	51,293.50	8,538.70	8,538.70
Total					141,542.62

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2019
44 Rosebud

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Submit ID: 0797-97139347

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,350.31
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	168,350.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	331,649.69
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,345.34
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	125,345.34

Estimated Funding Sources

Coal Gross Proceeds	1123	27,100.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,554.66
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	348,696.25

Budget Uses

Expenditure Budget	0002	348,696.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	548,696.25
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	248,696.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	348,696.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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44 Rosebud

0797 Colstrip H S

Submit ID: 0797-97139347

29 Flexibility Fund

Adopted Budget	0001	242,268.91

Budget Uses

Expenditure Budget	0002	242,268.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	242,268.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242,268.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	242,268.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-97139347

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0797 Colstrip H S

Submit ID: 0797-97139347

61 Building Reserve Fund

Adopted Budget		0001	1,064,505.72

Budget Uses

Expenditure Budget		0002	1,064,505.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	681,505.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	681,505.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	133,000.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	250,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	250,000.00
District Mills		999	3.14
Building Reserves Voted Mills			3.14
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,064,505.72

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
06/02/2015	1,000,000.00	4	750,000.00	250,000.00	250,000.00
Total					250,000.00

Budget Report
FY 2019

15 Flathead

Submit ID: 0312-20975305

0312 Columbia Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,509	N/A	30,163,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0312 Columbia Falls Elem

Submit ID: 0312-20975305

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,548,472.00	751,441.76	10%	7.12%	0.00	7,261,848.20	3,286,623.80	108.96
10 Transportation	731,917.00	128,626.86	20%	17.57%	0.00	235,767.19	496,149.81	16.45
11 Bus Depreciation	388,288.00	0.00	N/A	0.00%	28,967.62	0.38	359,320.00	11.91
13 Tuition	333,320.00		N/A		73,799.42	0.00	259,520.58	8.60
14 Retirement	1,525,003.00	305,000.60	20%	20.00%	110,932.99	1,414,070.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	525,543.00	0.00	N/A	0.00%	42,671.57	250.43	482,621.00	16.00
29 Flexibility	40,691.00	0.00	N/A	0.00%	40,491.13	199.87	0.00	0.00
61 Building Reserve	362,379.00	0.00	N/A	0.00%	198,278.81	0.57	164,100.00	5.44
Total of All Funds	14,455,613.00	1,185,069.22			495,141.54	8,912,136.65	5,048,335.19	167.36

50 Debt Service **Tax Jurisdiction**								
1	904,566.00	9,170.96	20-9-438	1.01%	0.00	0.00	904,566.00	29.99

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,168
M1	COLUMBIA FALLS 7-8	341

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,036,553.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	373,467.05
D.	At Risk Student	(I-D)	64,751.62
E.	Indian Education For All	(I-E)	32,835.84
F.	American Indian Achievement Gap	(I-F)	17,976.00
G.	Data For Achievement	(I-G)	31,447.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	537,363.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	52,447.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,491
B.	BASE Budget Limit	(II-B)	8,273,646.65
C.	Maximum Budget Limit	(II-C)	10,351,922.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,428.35
E.	Adopted Budget	(II-E)	10,325,075.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,497,044.28
H.	Maximum Budget Limit	(II-H)	10,625,526.71
I.	Highest Budget Without a Vote	(II-I)	10,548,472.92
J.	Highest Budget	(II-J)	10,625,526.71
K.	Highest Voted Amount	(II-K)	77,053.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,548,472.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		751,441.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		751,441.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,548,472.00
1.	BASE Budget Limit	(V-A1)	8,497,044.28	
2.	Over-BASE Budget	(V-A2)	2,051,427.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,036,553.75
1.	Direct State Aid Paid By State	(V-B1)	4,036,553.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		373,467.05
D.	At Risk Student	(V-D)		64,751.62
E.	Indian Education For All	(V-E)		32,835.84
F.	American Indian Achievement Gap	(V-F)		17,976.00
G.	Data For Achievement	(V-G)		31,447.56
H.	Special Education Allowable Cost Payment	(V-H)		537,363.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,748.21
1.	Actual Non-Levy Revenue	(V-J1)	19,748.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,382,900.73
1.	State Guaranteed Tax Base Aid	(V-L1)	2,147,704.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,235,196.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,497,044.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,051,427.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.01
1.	District Property Tax Levy Mills	(V-U1)	68.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		108.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	10,548,472.00

Budget Uses

Expenditure Budget	0002	10,548,472.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,036,553.75
Quality Educator	3111	373,467.05
At Risk Student	3112	64,751.62
Indian Education For All	3113	32,835.84
American Indian Achievement Gap	3114	17,976.00
State Spec Ed Allowable Cost Pymt to Districts	3115	537,363.52
Data For Achievement	3116	31,447.56
State Guaranteed Tax Base Aid	3120	2,147,704.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,173.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,574.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,235,196.08		
Over-BASE Levy	1110(c)	2,051,427.72		
District Tax Levy			1110	3,286,623.80
Total Estimated Revenues to Fund Adopted Budget			0004	10,548,472.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	731,917.00

Budget Uses

Expenditure Budget	0002	731,917.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	214,333.81
Contingency	0006	21,433.38
Over-Schedule	0011	496,149.81
Fund Balance for Budget	TFS48	128,626.86
Operating Reserve	0961	128,626.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	117,883.59
State On-Schedule Trans Reimb	3210	117,883.60
District Tax Levy	1110	496,149.81
District Mills	999	16.45
Total Estimated Revenues to Fund Adopted Budget	0004	731,917.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	388,288.00

Budget Uses

Expenditure Budget	0002	388,288.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,967.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,967.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.38
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	359,320.00
District Mills	999	11.91
Total Estimated Revenues to Fund Adopted Budget	0004	388,288.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6461	2018	87,602.50	0.00	17,520.50	0.00
6462	2018	87,602.50	0.00	17,520.50	0.00
6456	2017	87,603.00	0.00	17,520.60	17,520.60
6457	2017	87,603.00	10,702.10	17,520.60	7,286.21
6443	2016	87,435.00	34,974.00	17,487.00	17,487.00
6444	2016	87,435.00	17,844.81	17,487.00	17,487.00
6449	2016	55,150.70	22,060.14	11,030.14	11,030.14
6432	2015	85,626.00	51,375.40	17,125.20	17,125.20
6433	2015	85,626.00	51,375.40	17,125.20	17,125.20
6413	2013	138,500.00	138,500.00	27,700.00	27,700.00
6415	2013	87,301.00	87,300.80	17,460.20	17,460.20
6406	2012	86,430.00	86,430.00	17,286.00	17,286.00
6407	2012	86,430.00	86,430.00	17,286.00	17,286.00
6408	2012	86,430.00	86,430.00	17,286.00	17,286.00
6276	2011	86,430.00	86,430.00	17,286.00	17,286.00
6277	2011	86,430.00	86,430.00	17,286.00	17,286.00
6278	2011	105,986.00	105,985.80	21,197.20	21,197.20
6279	2011	105,986.00	105,985.80	21,197.20	21,197.20
6200	2010	82,343.00	82,342.40	16,468.60	16,468.60
6201	2010	52,381.00	52,380.80	10,476.20	10,476.20
6126	2009	74,370.00	93,787.00	14,874.00	14,874.00
6127	2009	74,370.00	89,244.00	14,874.00	14,874.00
6128	2009	77,184.00	78,429.95	15,436.80	15,436.80
6070	2008	72,025.00	108,037.50	N/A	NA
6074-Activity	2008	46,106.00	69,159.00	N/A	NA
6075	2008	53,969.00	78,207.55	10,793.80	2,745.95
6076	2008	53,969.00	75,555.00	10,793.80	5,398.50
Radios	2008	347.00	485.00	69.40	0.00
6056	2007	66,832.00	100,248.00	N/A	NA
6057	2007	70,618.00	105,927.00	N/A	NA
1BABNBKA36F235052	2006	61,171.00	91,756.50	N/A	NA
Total					359,320.00

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13 Tuition Fund

Adopted Budget	0001	333,320.00

Budget Uses

Expenditure Budget	0002	333,320.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,799.42
Unreserved Fund Balance Reappropriated	0970	73,799.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	259,520.58
District Mills	999	8.60
Total Estimated Revenues to Fund Adopted Budget	0004	333,320.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,525,003.00

Budget Uses

Expenditure Budget	0002	1,525,003.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	415,933.59
Operating Reserve	0961	305,000.60
Unreserved Fund Balance Reappropriated	0970	110,932.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,414,070.01
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,003.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	525,543.00

Budget Uses

Expenditure Budget	0002	525,543.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,671.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,671.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	250.43
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	482,621.00
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	525,543.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	40,691.00

Budget Uses

Expenditure Budget	0002	40,691.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,491.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,491.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	199.87
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,691.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		30,163,790.00
Adopted Budget	0001	904,566.00

Budget Uses

Expenditure Budget	0002	904,566.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,170.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	9,170.96
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	904,566.00
Jurisdiction Mills	999	29.99
Total Estimated Revenues to Fund Adopted Budget	0004	904,566.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/02/2013	06/30/2020	805,000.00	120,000.00	115,000.00	4,700.00	350.00
Elementary Refunding Bond	04/02/2013	06/30/2020	4,825,000.00	735,000.00	715,000.00	29,000.00	0.00
Total Bond Requirements							864,050.00

SIDs

Issue Type	Amount
Elementary	40,516.00
Total SID Requirements	40,516.00

Total Debt Service Requirements	0002	904,566.00

61 Building Reserve Fund

Adopted Budget		0001	362,379.00

Budget Uses

Expenditure Budget		0002	362,379.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	198,278.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	198,278.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.19
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	164,100.00	
District Tax Levy		1110	164,100.00
District Mills		999	5.44
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.44
Total Estimated Revenues to Fund Adopted Budget		0004	362,379.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	655	36,707,207

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,474,029.00	413,653.98	10%	7.56%	0.00	3,605,930.17	1,868,098.83	50.88
10 Transportation	368,018.00	73,603.60	20%	20.00%	12,336.73	98,686.00	256,995.27	7.00
11 Bus Depreciation	229,375.00	0.00	N/A	0.00%	18,416.94	0.06	210,958.00	5.75
13 Tuition	135,417.00		N/A		43,272.23	0.00	92,144.77	2.51
14 Retirement	807,959.00	161,591.80	20%	20.00%	70,844.28	737,114.72		
17 Adult Education	23,580.00	0.00	35%	0.00%	23,580.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,869.00	0.00	N/A	0.00%	55,619.71	249.29	0.00	0.00
29 Flexibility	118,427.00	0.00	N/A	0.00%	118,127.05	299.95	0.00	0.00
61 Building Reserve	273,771.00	0.00	N/A	0.00%	191,170.55	1.35	82,600.00	2.25
Total of All Funds	7,486,445.00	648,849.38			533,367.49	4,442,281.54	2,510,796.87	68.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 655 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,181,191.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,037.45
D.	At Risk Student	(I-D)	18,789.70
E.	Indian Education For All	(I-E)	14,252.80
F.	American Indian Achievement Gap	(I-F)	6,206.00
G.	Data For Achievement	(I-G)	13,650.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	178,404.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	49,646.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	676
B.	BASE Budget Limit	(II-B)	4,400,077.94
C.	Maximum Budget Limit	(II-C)	5,491,614.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,108,628.06
E.	Adopted Budget	(II-E)	5,508,706.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,365,400.73
H.	Maximum Budget Limit	(II-H)	5,448,367.91
I.	Highest Budget Without a Vote	(II-I)	5,474,029.47
J.	Highest Budget	(II-J)	5,513,320.13
K.	Highest Voted Amount	(II-K)	39,290.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,474,029.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		413,653.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		413,653.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,474,029.00
1.	BASE Budget Limit	(V-A1)	4,365,400.73	
2.	Over-BASE Budget	(V-A2)	1,108,628.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,181,191.70
1.	Direct State Aid Paid By State	(V-B1)	2,181,191.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,037.45
D.	At Risk Student	(V-D)		18,789.70
E.	Indian Education For All	(V-E)		14,252.80
F.	American Indian Achievement Gap	(V-F)		6,206.00
G.	Data For Achievement	(V-G)		13,650.20
H.	Special Education Allowable Cost Payment	(V-H)		178,404.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,718.91
1.	Actual Non-Levy Revenue	(V-J1)	7,718.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,786,149.84
1.	State Guaranteed Tax Base Aid	(V-L1)	1,026,679.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	759,470.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,365,400.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,108,628.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,108,628.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.68
U.	Over-BASE Mills	(V-U)		30.20
1.	District Property Tax Levy Mills	(V-U1)	30.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,474,029.00

Budget Uses

Expenditure Budget	0002	5,474,029.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,181,191.70
Quality Educator	3111	159,037.45
At Risk Student	3112	18,789.70
Indian Education For All	3113	14,252.80
American Indian Achievement Gap	3114	6,206.00
State Spec Ed Allowable Cost Pymt to Districts	3115	178,404.13
Data For Achievement	3116	13,650.20
State Guaranteed Tax Base Aid	3120	1,026,679.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,982.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,736.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	759,470.56		
Over-BASE Levy	1110(c)	1,108,628.27		
District Tax Levy			1110	1,868,098.83
Total Estimated Revenues to Fund Adopted Budget			0004	5,474,029.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	368,018.00

Budget Uses

Expenditure Budget	0002	368,018.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,715.00
Contingency	0006	8,971.00
Over-Schedule	0011	269,332.00
Fund Balance for Budget	TFS48	85,940.33
Operating Reserve	0961	73,603.60
Unreserved Fund Balance Reappropriated	0970	12,336.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	49,343.00
State On-Schedule Trans Reimb	3210	49,343.00
District Tax Levy	1110	256,995.27
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	368,018.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	229,375.00

Budget Uses

Expenditure Budget	0002	229,375.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,416.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,416.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.06
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	210,958.00
District Mills	999	5.75
Total Estimated Revenues to Fund Adopted Budget	0004	229,375.00

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6461	2018	43,147.50	0.00	8,629.50	0.00
6462	2018	43,147.50	0.00	8,629.50	0.00
6456	2017	43,148.00	0.00	8,629.60	0.00
6457	2017	43,148.00	0.00	8,629.60	0.00
6443	2016	43,065.00	17,226.00	8,613.00	8,613.00
6444	2016	43,065.00	17,226.00	8,613.00	8,613.00
6449	2016	111,972.62	7,119.22	22,394.52	17,585.04
6432	2015	42,174.00	25,303.60	8,434.80	8,434.80
6433	2015	42,174.00	25,303.60	8,434.80	8,434.80
6415	2013	42,999.00	42,997.49	8,599.80	8,599.80
6406	2012	42,570.00	42,570.00	8,514.00	8,514.00
6407	2012	42,570.00	42,570.00	8,514.00	8,514.00
6408	2012	42,570.00	42,570.00	8,514.00	8,514.00
6276	2011	42,570.00	42,570.00	8,514.00	8,514.00
6277	2011	42,570.00	42,570.00	8,514.00	8,514.00
6278	2011	24,814.00	24,813.20	4,962.80	4,962.80
6279	2011	24,814.00	24,813.20	4,962.80	4,962.80
6200	2010	40,557.00	40,556.60	8,111.40	8,111.40
6201	2010	106,349.00	106,348.20	21,269.80	21,269.80
6126	2009	36,630.00	43,956.00	7,326.00	7,326.00
6127	2009	36,630.00	43,956.00	7,326.00	7,326.00
6128	2009	38,016.00	40,441.53	7,603.20	7,603.20
6070	2008	35,475.00	49,665.00	7,095.00	3,547.50
6074-Activity	2008	93,609.00	122,481.64	18,721.80	17,931.86
6075	2008	53,969.00	64,762.00	10,793.80	10,793.80
6076	2008	53,969.00	64,762.00	10,793.80	10,793.80
Radios	2008	705.00	846.00	141.00	0.00
6056	2007	32,917.00	49,375.50	N/A	NA
6057	2007	34,782.00	48,694.40	6,956.40	3,478.60
6035	2006	30,129.00	45,193.50	N/A	NA
Total					210,958.00

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13 Tuition Fund

Adopted Budget	0001	135,417.00

Budget Uses

Expenditure Budget	0002	135,417.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,272.23
Unreserved Fund Balance Reappropriated	0970	43,272.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,144.77
District Mills	999	2.51
Total Estimated Revenues to Fund Adopted Budget	0004	135,417.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	807,959.00

Budget Uses

Expenditure Budget	0002	807,959.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	232,436.08
Operating Reserve	0961	161,591.80
Unreserved Fund Balance Reappropriated	0970	70,844.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	737,114.72
Total Estimated Revenues to Fund Adopted Budget	0004	807,959.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,580.00

Budget Uses

Expenditure Budget	0002	23,580.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,580.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,580.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,580.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,869.00

Budget Uses

Expenditure Budget	0002	55,869.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,619.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,619.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	249.29
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,869.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	118,427.00

Budget Uses

Expenditure Budget	0002	118,427.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,127.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,127.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	299.95
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	118,427.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	273,771.00

Budget Uses

Expenditure Budget		0002	273,771.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,170.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,170.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.45
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	82,600.00	
District Tax Levy		1110	82,600.00
District Mills		999	2.25
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.25
Total Estimated Revenues to Fund Adopted Budget		0004	273,771.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	514	N/A	18,619,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Merridy Gauthier

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,426,316.65	278,340.47	10%	8.12%	0.00	2,130,463.66	1,295,852.99	69.59
10 Transportation	258,528.21	51,705.64	20%	20.00%	41,594.66	130,414.15	86,519.40	4.65
11 Bus Depreciation	546,060.75	30,000.00	N/A	5.49%	465,855.75	0.00	80,205.00	4.31
13 Tuition	74,000.00		N/A		64,684.63	0.00	9,315.37	0.50
14 Retirement	463,741.42	92,748.28	20%	20.00%	60,363.44	403,377.98		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	57,123.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,455.91	0.00	N/A	0.00%	9,455.91	0.00	0.00	0.00
29 Flexibility	126,564.96	0.00	N/A	0.00%	126,564.96	0.00	0.00	0.00
61 Building Reserve	36,128.08	0.00	N/A	0.00%	36,128.08	0.00	0.00	0.00
Total of All Funds	4,995,795.98	472,044.39			861,770.84	2,664,255.79	1,471,892.76	79.05

50 Debt Service Tax Jurisdiction								
6000963	0.00	24,237.13	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	410
M1	COLUMBUS 7-8	104

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,421,272.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,761.05
D.	At Risk Student	(I-D)	8,551.90
E.	Indian Education For All	(I-E)	11,184.64
F.	American Indian Achievement Gap	(I-F)	5,778.00
G.	Data For Achievement	(I-G)	10,711.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	107,301.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,797.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,258.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	519
B.	BASE Budget Limit	(II-B)	2,863,997.59
C.	Maximum Budget Limit	(II-C)	3,586,598.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,432,121.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,858,192.35
H.	Maximum Budget Limit	(II-H)	3,573,967.77
I.	Highest Budget Without a Vote	(II-I)	3,426,316.65
J.	Highest Budget	(II-J)	3,573,967.77
K.	Highest Voted Amount	(II-K)	147,651.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,426,316.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		278,340.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		278,340.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,426,316.65
1.	BASE Budget Limit	(V-A1)	2,858,192.35	
2.	Over-BASE Budget	(V-A2)	568,124.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,421,272.26
1.	Direct State Aid Paid By State	(V-B1)	1,421,272.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,761.05
D.	At Risk Student	(V-D)		8,551.90
E.	Indian Education For All	(V-E)		11,184.64
F.	American Indian Achievement Gap	(V-F)		5,778.00
G.	Data For Achievement	(V-G)		10,711.76
H.	Special Education Allowable Cost Payment	(V-H)		107,301.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,940.03
1.	Actual Non-Levy Revenue	(V-J1)	7,940.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,167,691.33
1.	State Guaranteed Tax Base Aid	(V-L1)	439,962.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	727,728.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,858,192.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		568,124.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.51
1.	District Property Tax Levy Mills	(V-U1)	30.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,426,316.65

Budget Uses

Expenditure Budget	0002	3,426,316.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,421,272.26
Quality Educator	3111	117,761.05
At Risk Student	3112	8,551.90
Indian Education For All	3113	11,184.64
American Indian Achievement Gap	3114	5,778.00
State Spec Ed Allowable Cost Pymt to Districts	3115	107,301.38
Data For Achievement	3116	10,711.76
State Guaranteed Tax Base Aid	3120	439,962.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,916.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	727,728.69		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	1,295,852.99
Total Estimated Revenues to Fund Adopted Budget			0004	3,426,316.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	258,528.21

Budget Uses

Expenditure Budget	0002	258,528.21
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	118,558.32
Contingency	0006	11,855.83
Over-Schedule	0011	128,114.06
Fund Balance for Budget	TFS48	93,300.30
Operating Reserve	0961	51,705.64
Unreserved Fund Balance Reappropriated	0970	41,594.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	65,207.07
State On-Schedule Trans Reimb	3210	65,207.08
District Tax Levy	1110	86,519.40
District Mills	999	4.65
Total Estimated Revenues to Fund Adopted Budget	0004	258,528.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	546,060.75

Budget Uses

Expenditure Budget	0002	546,060.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	495,855.75
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	465,855.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	80,205.00
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	546,060.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird (84 passenger)	2018	54,750.00	0.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	10,000.00	10,000.00	10,000.00
2017 All American	2016	58,525.00	23,410.00	11,705.00	11,705.00
2016 Bluebird 84 Passenger	2015	53,750.00	32,250.00	10,750.00	10,750.00
2015 Bluebird All American	2014	53,500.00	42,800.00	10,700.00	10,700.00
2014 Bluebird 82 Passenger	2013	52,500.00	52,500.00	10,500.00	10,500.00
2013 Bluebird 72 Passenger	2012	52,500.00	63,000.00	10,500.00	10,500.00
2012 Bluebird FE	2011	51,000.00	71,400.00	10,200.00	5,100.00
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					80,205.00

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13 Tuition Fund

Adopted Budget	0001	74,000.00

Budget Uses

Expenditure Budget	0002	74,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,684.63
Unreserved Fund Balance Reappropriated	0970	64,684.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,315.37
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	74,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	463,741.42

Budget Uses

Expenditure Budget	0002	463,741.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,111.72
Operating Reserve	0961	92,748.28
Unreserved Fund Balance Reappropriated	0970	60,363.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	403,377.98
Total Estimated Revenues to Fund Adopted Budget	0004	463,741.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,373.41
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	57,123.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,123.41

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,455.91

Budget Uses

Expenditure Budget	0002	9,455.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,455.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,455.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,455.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	126,564.96

Budget Uses

Expenditure Budget	0002	126,564.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,564.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,564.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	126,564.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
6000963

Taxable Value		18,619,181.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,237.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	24,237.13
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	36,128.08

Budget Uses

Expenditure Budget		0002	8,817.13
Add To Fund Balance		0003	27,310.95
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,128.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,128.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,128.08

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	225	18,386,564

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Merridy Gauthier

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,057,365.41	162,259.88	10%	7.89%	0.00	1,307,455.99	749,909.42	40.78
10 Transportation	222,000.00	44,400.00	20%	20.00%	65,475.54	70,223.01	86,301.45	4.69
11 Bus Depreciation	413,527.54	35,000.00	N/A	8.46%	333,322.54	0.00	80,205.00	4.36
13 Tuition	75,000.00		N/A		24,871.27	0.00	50,128.73	2.73
14 Retirement	283,676.00	56,735.20	20%	20.00%	66,775.84	216,900.16		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	59,489.41	0.00	510.59	0.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,353.89	0.00	N/A	0.00%	5,353.89	0.00	0.00	0.00
29 Flexibility	91,982.64	0.00	N/A	0.00%	91,982.64	0.00	0.00	0.00
61 Building Reserve	32,020.39	0.00	N/A	0.00%	32,020.39	0.00	0.00	0.00
Total of All Funds	3,240,925.87	319,395.08			679,291.52	1,594,579.16	967,055.19	52.59

50 Debt Service Tax Jurisdiction								
6000963	0.00	38,178.82	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 225

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	851,819.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,521.95
D.	At Risk Student	(I-D)	2,327.46
E.	Indian Education For All	(I-E)	4,896.00
F.	American Indian Achievement Gap	(I-F)	2,140.00
G.	Data For Achievement	(I-G)	4,689.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	61,369.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,292.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,106.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	219
B.	BASE Budget Limit	(II-B)	1,600,766.89
C.	Maximum Budget Limit	(II-C)	2,000,540.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,008,348.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,684,517.40
H.	Maximum Budget Limit	(II-H)	2,109,241.86
I.	Highest Budget Without a Vote	(II-I)	2,057,365.41
J.	Highest Budget	(II-J)	2,109,241.86
K.	Highest Voted Amount	(II-K)	51,876.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,057,365.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		162,259.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,259.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,057,365.41
1.	BASE Budget Limit	(V-A1)	1,684,517.40	
2.	Over-BASE Budget	(V-A2)	372,848.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		851,819.29
1.	Direct State Aid Paid By State	(V-B1)	851,819.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,521.95
D.	At Risk Student	(V-D)		2,327.46
E.	Indian Education For All	(V-E)		4,896.00
F.	American Indian Achievement Gap	(V-F)		2,140.00
G.	Data For Achievement	(V-G)		4,689.00
H.	Special Education Allowable Cost Payment	(V-H)		61,369.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,019.94
1.	Actual Non-Levy Revenue	(V-J1)	5,465.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	9,554.45	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		686,734.41
1.	State Guaranteed Tax Base Aid	(V-L1)	309,673.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	377,061.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,684,517.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		372,848.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.50
U.	Over-BASE Mills	(V-U)		20.28
1.	District Property Tax Levy Mills	(V-U1)	20.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,057,365.41

Budget Uses

Expenditure Budget	0002	2,057,365.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	851,819.29
Quality Educator	3111	55,521.95
At Risk Student	3112	2,327.46
Indian Education For All	3113	4,896.00
American Indian Achievement Gap	3114	2,140.00
State Spec Ed Allowable Cost Pymt to Districts	3115	61,369.35
Data For Achievement	3116	4,689.00
State Guaranteed Tax Base Aid	3120	309,673.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,430.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	34.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	9,554.45
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	377,061.41		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	749,909.42
Total Estimated Revenues to Fund Adopted Budget			0004	2,057,365.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	222,000.00

Budget Uses

Expenditure Budget	0002	222,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,839.10
Contingency	0006	6,383.91
Over-Schedule	0011	151,776.99
Fund Balance for Budget	TFS48	109,875.54
Operating Reserve	0961	44,400.00
Unreserved Fund Balance Reappropriated	0970	65,475.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	35,111.50
State On-Schedule Trans Reimb	3210	35,111.51
District Tax Levy	1110	86,301.45
District Mills	999	4.69
Total Estimated Revenues to Fund Adopted Budget	0004	222,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	413,527.54

Budget Uses

Expenditure Budget	0002	413,527.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368,322.54
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	333,322.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,205.00
District Mills	999	4.36
Total Estimated Revenues to Fund Adopted Budget	0004	413,527.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird (84 passenger)	2018	54,750.00	0.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	10,000.00	10,000.00	10,000.00
2017 Bluebird All American	2016	58,525.00	23,410.00	11,705.00	11,705.00
2016 Bluebird 84 Passenger	2015	53,750.00	32,250.00	10,750.00	10,750.00
2015 Bluebird All American	2014	53,500.00	42,800.00	10,700.00	10,700.00
2014 Bluebird 82 Passenger	2013	52,500.00	52,500.00	10,500.00	10,500.00
2013 Bluebird 72 Passenger	2012	52,500.00	63,000.00	10,500.00	10,500.00
2012 Bluebird FE	2011	51,000.00	71,400.00	10,200.00	5,100.00
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					80,205.00

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13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,871.27
Unreserved Fund Balance Reappropriated	0970	24,871.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,128.73
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	283,676.00

Budget Uses

Expenditure Budget	0002	283,676.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,511.04
Operating Reserve	0961	56,735.20
Unreserved Fund Balance Reappropriated	0970	66,775.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	216,900.16
Total Estimated Revenues to Fund Adopted Budget	0004	283,676.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,489.41
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	59,489.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	510.59
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,353.89

Budget Uses

Expenditure Budget	0002	5,353.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,353.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,353.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,353.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	91,982.64

Budget Uses

Expenditure Budget	0002	91,982.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,982.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,982.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	91,982.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
6000963

Taxable Value		18,386,564.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,178.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	38,178.82
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	32,020.39

Budget Uses

Expenditure Budget		0002	6,692.03
Add To Fund Balance		0003	25,328.36
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,020.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,020.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	32,020.39

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 374	N/A	8,923,529

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mallory Riphenburg

(Signature) (Date)

Chairperson, School Trustees: Craig Broesder

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,642,268.94	264,226.89	10%	10.00%	25,701.79	1,733,480.63	883,086.52	98.96
10 Transportation	212,000.00	42,400.00	20%	20.00%	53,697.74	89,320.54	68,981.72	7.73
11 Bus Depreciation	508,185.55	0.00	N/A	0.00%	470,235.55	0.00	37,950.00	4.25
13 Tuition	60,000.00		N/A		10,389.01	0.00	49,610.99	5.56
14 Retirement	420,000.00	84,000.00	20%	20.00%	146,926.64	273,073.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,251.66	0.00	N/A	0.00%	5,251.66	0.00	0.00	0.00
29 Flexibility	680,701.77	0.00	N/A	0.00%	656,680.77	24,021.00	0.00	0.00
61 Building Reserve	549,101.83	10,000.00	N/A	1.82%	449,101.83	0.00	100,000.00	11.21
Total of All Funds	5,077,509.75	400,626.89			1,817,984.99	2,119,895.53	1,139,629.23	127.71

50 Debt Service **Tax Jurisdiction**								
10E	161,825.00	0.00	20-9-438	0.00%	6,727.55	0.00	155,097.45	17.38

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	295 *
M1	CONRAD 7-8	79 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,053,350.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,405.70
D.	At Risk Student	(I-D)	13,049.10
E.	Indian Education For All	(I-E)	8,138.24
F.	American Indian Achievement Gap	(I-F)	3,424.00
G.	Data For Achievement	(I-G)	7,794.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	61,092.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,369.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,732.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	376
B.	BASE Budget Limit	(II-B)	2,105,684.56
C.	Maximum Budget Limit	(II-C)	2,630,518.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,479.44
E.	Adopted Budget	(II-E)	2,640,164.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,100,879.18
H.	Maximum Budget Limit	(II-H)	2,619,854.04
I.	Highest Budget Without a Vote	(II-I)	2,642,268.94
J.	Highest Budget	(II-J)	2,651,928.58
K.	Highest Voted Amount	(II-K)	9,659.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,642,268.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		264,226.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,701.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,701.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		289,928.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,642,268.94
1.	BASE Budget Limit	(V-A1)	2,100,879.18	
2.	Over-BASE Budget	(V-A2)	541,389.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,053,350.36
1.	Direct State Aid Paid By State	(V-B1)	1,053,350.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,405.70
D.	At Risk Student	(V-D)		13,049.10
E.	Indian Education For All	(V-E)		8,138.24
F.	American Indian Achievement Gap	(V-F)		3,424.00
G.	Data For Achievement	(V-G)		7,794.16
H.	Special Education Allowable Cost Payment	(V-H)		61,092.40
I.	Remaining Fund Balance Available	(V-I)		25,701.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,718.39
1.	Actual Non-Levy Revenue	(V-J1)	8,718.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		829,205.04
1.	State Guaranteed Tax Base Aid	(V-L1)	487,508.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	341,696.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,100,879.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,389.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,389.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.67
1.	District Property Tax Levy Mills	(V-U1)	60.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,642,268.94

Budget Uses

Expenditure Budget	0002	2,642,268.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,701.79
Direct State Aid	3110	1,053,350.36
Quality Educator	3111	90,405.70
At Risk Student	3112	13,049.10
Indian Education For All	3113	8,138.24
American Indian Achievement Gap	3114	3,424.00
State Spec Ed Allowable Cost Pymt to Districts	3115	61,092.40
Data For Achievement	3116	7,794.16
State Guaranteed Tax Base Aid	3120	487,508.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,632.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,085.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	341,696.76		
Over-BASE Levy	1110(c)	541,389.76		
District Tax Levy			1110	883,086.52
Total Estimated Revenues to Fund Adopted Budget			0004	2,642,268.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	212,000.00

Budget Uses

Expenditure Budget	0002	212,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,320.54
Contingency	0006	5,000.00
Over-Schedule	0011	122,679.46
Fund Balance for Budget	TFS48	96,097.74
Operating Reserve	0961	42,400.00
Unreserved Fund Balance Reappropriated	0970	53,697.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	44,660.27
State On-Schedule Trans Reimb	3210	44,660.27
District Tax Levy	1110	68,981.72
District Mills	999	7.73
Total Estimated Revenues to Fund Adopted Budget	0004	212,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	508,185.55

Budget Uses

Expenditure Budget	0002	508,185.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	470,235.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	470,235.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,950.00
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	508,185.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	0.00	19,340.00	0.00
2008 MCI J4500	2013	355,000.00	80,000.00	71,000.00	10,450.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	70,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	55,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	120,000.00	55,000.00	27,500.00
G666343 BLUEBIRD	2007	77,500.00	71,701.70	15,500.00	0.00
G514756 BLUEBIRD	2005	69,538.00	62,103.14	13,907.60	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
E700768 BLUEBIRD	2000	73,286.00	65,559.98	14,657.20	0.00
Total					37,950.00

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,389.01
Unreserved Fund Balance Reappropriated	0970	10,389.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,610.99
District Mills	999	5.56
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	230,926.64
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	146,926.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,073.36
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,251.66

Budget Uses

Expenditure Budget	0002	5,251.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,251.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,251.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,251.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	680,701.77

Budget Uses

Expenditure Budget	0002	680,701.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	656,680.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	656,680.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	24,021.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	680,701.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

10E

Taxable Value		8,923,529.00
Adopted Budget	0001	161,825.00

Budget Uses

Expenditure Budget	0002	161,825.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,727.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,727.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	155,097.45
Jurisdiction Mills	999	17.38
Total Estimated Revenues to Fund Adopted Budget	0004	161,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	1,240,000.00	120,000.00	35,325.00	400.00
Total Bond Requirements							155,725.00

SIDs

Issue Type		Amount
Elementary		6,100.00
Total SID Requirements		6,100.00
Total Debt Service Requirements	0002	161,825.00

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61 Building Reserve Fund

Adopted Budget		0001	549,101.83

Budget Uses

Expenditure Budget		0002	549,101.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	459,101.83
Operating Reserve		0961	10,000.00
Unreserved Fund Balance Reappropriated		0970	449,101.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	11.21
Building Reserves Voted Mills			11.21
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	549,101.83

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	500,000.00	5	400,000.00	100,000.00	0.00
05/08/2018	1,000,000.00	10	0.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

37 Pondera

0675 Conrad H S

Submit ID: 0675-06140359

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	155	9,227,278

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mallory Riphenburg

(Signature) (Date)

Chairperson, School Trustees: Craig Broesder

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,673,689.00	167,368.90	10%	10.00%	32,716.83	1,015,686.17	625,286.00	67.77
10 Transportation	160,000.00	32,000.00	20%	20.00%	9,785.55	71,297.82	78,916.63	8.55
11 Bus Depreciation	426,335.12	0.00	N/A	0.00%	426,335.12	0.00	0.00	0.00
13 Tuition	35,000.00		N/A		18,194.29	0.00	16,805.71	1.82
14 Retirement	310,000.00	62,000.00	20%	20.00%	135,472.18	174,527.82		
17 Adult Education	45,000.00	15,750.00	35%	35.00%	28,146.58	0.00	16,853.42	1.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,272.54	0.00	N/A	0.00%	18,272.54	0.00	0.00	0.00
29 Flexibility	447,140.61	0.00	N/A	0.00%	447,140.61	0.00	0.00	0.00
61 Building Reserve	101,016.94	0.00	N/A	0.00%	1,016.94	0.00	100,000.00	10.84
Total of All Funds	3,216,454.21	277,118.90			1,117,080.64	1,261,511.81	837,861.76	90.81

50 Debt Service								
Tax Jurisdiction								
10 HS	295,700.00	0.00	20-9-438	0.00%	12,920.53	0.00	282,779.47	30.65

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 155 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	631,498.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,073.05
D.	At Risk Student	(I-D)	2,623.50
E.	Indian Education For All	(I-E)	3,372.80
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	3,230.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	22,358.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,126.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,295.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	167
B.	BASE Budget Limit	(II-B)	1,271,807.27
C.	Maximum Budget Limit	(II-C)	1,583,906.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	485,520.73
E.	Adopted Budget	(II-E)	1,757,328.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,220,362.79
H.	Maximum Budget Limit	(II-H)	1,520,603.67
I.	Highest Budget Without a Vote	(II-I)	1,633,689.19
J.	Highest Budget	(II-J)	1,759,893.33
K.	Highest Voted Amount	(II-K)	126,204.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,673,689.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		167,368.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,716.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,716.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		200,085.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,673,689.00
1.	BASE Budget Limit	(V-A1)	1,220,362.79	
2.	Over-BASE Budget	(V-A2)	453,326.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		631,498.58
1.	Direct State Aid Paid By State	(V-B1)	631,498.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,073.05
D.	At Risk Student	(V-D)		2,623.50
E.	Indian Education For All	(V-E)		3,372.80
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		3,230.20
H.	Special Education Allowable Cost Payment	(V-H)		22,358.32
I.	Remaining Fund Balance Available	(V-I)		32,716.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,500.87
1.	Actual Non-Levy Revenue	(V-J1)	5,500.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		472,276.64
1.	State Guaranteed Tax Base Aid	(V-L1)	300,316.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,959.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,220,362.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	40,000.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		413,326.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		453,326.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.64
U.	Over-BASE Mills	(V-U)		49.13
1.	District Property Tax Levy Mills	(V-U1)	44.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	4.33	
V.	Total General Fund Mills	(V-V)		67.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,673,689.00

Budget Uses

Expenditure Budget	0002	1,673,689.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,716.83
Direct State Aid	3110	631,498.58
Quality Educator	3111	45,073.05
At Risk Student	3112	2,623.50
Indian Education For All	3113	3,372.80
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	22,358.32
Data For Achievement	3116	3,230.20
State Guaranteed Tax Base Aid	3120	300,316.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,802.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,493.27
Rentals	1910	100.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	105.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,959.79		
Over-BASE Levy	1110(c)	453,326.21		
District Tax Levy			1110	625,286.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,673,689.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,468.86
Contingency	0006	2,500.00
Over-Schedule	0011	104,031.14
Fund Balance for Budget	TFS48	41,785.55
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	9,785.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,328.96
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,984.43
State On-Schedule Trans Reimb	3210	27,984.43
District Tax Levy	1110	78,916.63
District Mills	999	8.55
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	426,335.12

Budget Uses

Expenditure Budget	0002	426,335.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	426,335.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	426,335.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	426,335.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	0.00	19,340.00	0.00
2008 MCI J4500	2013	355,000.00	95,000.00	71,000.00	0.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	52,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	103,000.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
2006 BLUEBIRD ALL AMERICAN	2005	69,538.00	58,604.51	13,907.60	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
E700768 BLUEBIRD	2000	73,286.00	69,828.88	14,657.20	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,194.29
Unreserved Fund Balance Reappropriated	0970	18,194.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,805.71
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,472.18
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	135,472.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,527.82
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,896.58
Operating Reserve	0961	15,750.00
Unreserved Fund Balance Reappropriated	0970	28,146.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,853.42
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,272.54

Budget Uses

Expenditure Budget	0002	18,272.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,272.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,272.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,272.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	447,140.61

Budget Uses

Expenditure Budget	0002	447,140.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	447,140.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	447,140.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	447,140.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

10 HS

Taxable Value		9,227,278.00
Adopted Budget	0001	295,700.00

Budget Uses

Expenditure Budget	0002	295,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,920.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,920.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	282,779.47
Jurisdiction Mills	999	30.65
Total Estimated Revenues to Fund Adopted Budget	0004	295,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	2,285,000.00	225,000.00	65,200.00	400.00
Total Bond Requirements							290,600.00

SIDs

Issue Type		Amount
High School		5,100.00
Total SID Requirements		5,100.00
Total Debt Service Requirements	0002	295,700.00

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61 Building Reserve Fund

Adopted Budget		0001	101,016.94

Budget Uses

Expenditure Budget		0002	101,016.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,016.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,016.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	10.84
Building Reserves Voted Mills			10.84
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	101,016.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	0.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
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34 Park

0617 Cooke City Elem

Submit ID: 0617-67209042

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	1,679,507

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Gregorich

(Signature) (Date)

Chairperson, School Trustees: Jessica Baumgartner

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
0617 Cooke City Elem

Submit ID: 0617-67209042

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	87,112.69	7,996.35	10%	9.18%	0.00	42,877.94	44,234.75	26.34
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,500.00	1,500.00	20%	20.00%	1,460.71	6,039.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36.22	0.00	N/A	0.00%	36.22	0.00	0.00	0.00
29 Flexibility	3,233.80	0.00	N/A	0.00%	3,233.80	0.00	0.00	0.00
61 Building Reserve	295.88	0.00	N/A	0.00%	295.88	0.00	0.00	0.00
Total of All Funds	98,178.59	9,496.35			5,026.61	48,917.23	44,234.75	26.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

Submit ID: 0617-67209042

0617 Cooke City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,236.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	130.56
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	125.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	903.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	301.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	67,122.80
C.	Maximum Budget Limit	(II-C)	83,105.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	80,703.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	73,531.84
H.	Maximum Budget Limit	(II-H)	91,061.44
I.	Highest Budget Without a Vote	(II-I)	87,112.69
J.	Highest Budget	(II-J)	91,061.44
K.	Highest Voted Amount	(II-K)	3,948.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	87,112.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		7,996.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		7,996.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		87,112.69
1.	BASE Budget Limit	(V-A1)	73,531.84	
2.	Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,236.38
1.	Direct State Aid Paid By State	(V-B1)	38,236.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		130.56
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		125.04
H.	Special Education Allowable Cost Payment	(V-H)		903.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23.54
1.	Actual Non-Levy Revenue	(V-J1)	23.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,653.90
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,653.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		73,531.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.09
1.	District Property Tax Levy Mills	(V-U1)	8.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

34 Park

0617 Cooke City Elem

Submit ID: 0617-67209042

01 General Fund

Adopted Budget	0001	87,112.69

Budget Uses

Expenditure Budget	0002	87,112.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,236.38
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	130.56
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	903.42
Data For Achievement	3116	125.04
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,653.90		
Over-BASE Levy	1110(c)	13,580.85		
District Tax Levy			1110	44,234.75
Total Estimated Revenues to Fund Adopted Budget			0004	87,112.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park
0617 Cooke City Elem

Submit ID: 0617-67209042

14 Retirement Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,960.71
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	1,460.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,039.29
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36.22

Budget Uses

Expenditure Budget	0002	36.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

Submit ID: 0617-67209042

0617 Cooke City Elem

29 Flexibility Fund

Adopted Budget	0001	3,233.80

Budget Uses

Expenditure Budget	0002	3,233.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,233.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,233.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,233.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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Submit ID: 0617-67209042

0617 Cooke City Elem

61 Building Reserve Fund

Adopted Budget		0001	295.88

Budget Uses

Expenditure Budget		0002	295.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	295.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	295.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	295.88

Budget Report
FY 2019

41 Ravalli

Submit ID: 0731-81986169

0731 Corvallis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	925	512	14,468,584

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Vannesa Bargfrede

(Signature) (Date)

Chairperson, School Trustees: Becky Anderson

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

Submit ID: 0731-81986169

0731 Corvallis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,090,001.08	795,435.00	10%	8.75%	0.00	7,587,240.47	1,502,760.61	103.86
10 Transportation	767,297.00	153,459.40	20%	20.00%	12,776.86	134,293.49	620,226.65	42.87
11 Bus Depreciation	150,818.49	0.00	N/A	0.00%	81,631.49	200.00	68,987.00	4.77
13 Tuition	57,549.00		N/A		9,362.52	0.00	48,186.48	3.33
14 Retirement	1,318,412.00	263,682.40	20%	20.00%	66,679.77	1,251,732.23		
17 Adult Education	114,069.00	39,924.15	35%	35.00%	7,739.43	200.00	106,129.57	7.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,797.44	0.00	N/A	0.00%	1,797.44	0.00	50,000.00	3.46
29 Flexibility	206,780.38	0.00	N/A	0.00%	206,780.38	0.00	0.00	0.00
61 Building Reserve	490,280.02	0.00	N/A	0.00%	595.02	0.00	489,685.00	33.84
Total of All Funds	12,247,004.41	1,252,500.95			387,362.91	8,973,666.19	2,885,975.31	199.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0731-81986169

0731 Corvallis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	705
M1	CORVALLIS 7-8	220
H1	CORVALLIS HS 9-12	512

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,264,957.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	354,094.40
D.	At Risk Student	(I-D)	41,133.11
E.	Indian Education For All	(I-E)	31,269.12
F.	American Indian Achievement Gap	(I-F)	6,634.00
G.	Data For Achievement	(I-G)	29,947.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	288,492.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,298.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,932.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,384
B.	BASE Budget Limit	(II-B)	8,051,008.44
C.	Maximum Budget Limit	(II-C)	10,021,959.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	8,641,008.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,500,001.08
H.	Maximum Budget Limit	(II-H)	10,581,354.95
I.	Highest Budget Without a Vote	(II-I)	9,090,001.08
J.	Highest Budget	(II-J)	10,581,354.95
K.	Highest Voted Amount	(II-K)	1,491,353.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,090,001.08

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		795,435.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		795,435.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	185,703.00	102,789.12	288,492.12
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	74,281.20	41,115.65	115,396.85

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	203,225.00	312,636.00	515,861.00
F.	100% Of Per Student Entitlement	5,437,208.00	3,588,224.00	9,025,432.00
		5,640,433.00	3,900,860.00	9,541,293.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,991,072.85	1,377,003.58	3,368,076.43
H.	Special Education in BASE@40%	74,281.20	41,115.65	115,396.85
I.	Subsidized BASE Amount	2,065,354.05	1,418,119.23	3,483,473.28
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,090,001.08
1.	BASE Budget Limit	(V-A1)	8,500,001.08	
2.	Over-BASE Budget	(V-A2)	590,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,264,957.97
1.	Direct State Aid Paid By State	(V-B1)	4,264,957.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		354,094.40
D.	At Risk Student	(V-D)		41,133.11
E.	Indian Education For All	(V-E)		31,269.12
F.	American Indian Achievement Gap	(V-F)		6,634.00
G.	Data For Achievement	(V-G)		29,947.08

H.	Special Education Allowable Cost Payment	(V-H)		288,492.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		36,240.15
1.	Actual Non-Levy Revenue	(V-J1)	36,240.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,447,233.13
1.	State Guaranteed Tax Base Aid	(V-L1)	2,534,472.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	912,760.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,500,001.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		590,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.06
T.	BASE Mills - High School	(V-T)		23.02
U.	Over-BASE Mills	(V-U)		40.78
1.	District Property Tax Levy Mills	(V-U1)	40.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

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0731 Corvallis K-12 Schools

01 General Fund

Adopted Budget	0001	9,090,001.08

Budget Uses

Expenditure Budget	0002	9,090,001.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,264,957.97
Quality Educator	3111	354,094.40
At Risk Student	3112	41,133.11
Indian Education For All	3113	31,269.12
American Indian Achievement Gap	3114	6,634.00
State Spec Ed Allowable Cost Pymt to Districts	3115	288,492.12
Data For Achievement	3116	29,947.08
State Guaranteed Tax Base Aid	3120	2,534,472.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,240.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	912,760.61		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	1,502,760.61
Total Estimated Revenues to Fund Adopted Budget			0004	9,090,001.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

41 Ravalli

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0731 Corvallis K-12 Schools

10 Transportation Fund

Adopted Budget	0001	767,297.00

Budget Uses

Expenditure Budget	0002	767,297.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	128,793.49
Contingency	0006	4,000.00
Over-Schedule	0011	634,503.51
Fund Balance for Budget	TFS48	166,236.26
Operating Reserve	0961	153,459.40
Unreserved Fund Balance Reappropriated	0970	12,776.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	66,396.74
State On-Schedule Trans Reimb	3210	66,396.75
District Tax Levy	1110	620,226.65
District Mills	999	42.87
Total Estimated Revenues to Fund Adopted Budget	0004	767,297.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0731-81986169

0731 Corvallis K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	150,818.49

Budget Uses

Expenditure Budget	0002	150,818.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,631.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,631.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,987.00
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	150,818.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	0.00	18,189.80	0.00
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	0.00	24,000.00	0.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	0.00	32,000.00	0.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	0.00	21,840.00	0.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	0.00	14,940.00	0.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	0.00	10,436.45	0.00
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	0.00	10,613.40	0.00
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	0.00	10,613.40	0.00
2009 Bluebird Buss - 84 Passagner	2009	102,970.00	20,594.00	20,594.00	20,594.00
2008 Bluebird Bus - 84 Passanger	2008	96,726.00	38,690.40	19,345.20	19,345.20
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	63,738.40	15,934.60	15,934.60
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	73,966.00	13,113.20	13,113.20
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					68,987.00

Budget Report
FY 2019

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0731 Corvallis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	57,549.00

Budget Uses

Expenditure Budget	0002	57,549.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,362.52
Unreserved Fund Balance Reappropriated	0970	9,362.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,186.48
District Mills	999	3.33
Total Estimated Revenues to Fund Adopted Budget	0004	57,549.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0731 Corvallis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,318,412.00

Budget Uses

Expenditure Budget	0002	1,318,412.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	330,362.17
Operating Reserve	0961	263,682.40
Unreserved Fund Balance Reappropriated	0970	66,679.77

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,249,732.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,318,412.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0731 Corvallis K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	114,069.00

Budget Uses

Expenditure Budget	0002	114,069.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,663.58
Operating Reserve	0961	39,924.15
Unreserved Fund Balance Reappropriated	0970	7,739.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	106,129.57
District Mills	999	7.34
Total Estimated Revenues to Fund Adopted Budget	0004	114,069.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,797.44

Budget Uses

Expenditure Budget	0002	51,797.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,797.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,797.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	51,797.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0731 Corvallis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	206,780.38

Budget Uses

Expenditure Budget	0002	206,780.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	206,780.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,780.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	206,780.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0731 Corvallis K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0731 Corvallis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	490,280.02

Budget Uses

Expenditure Budget		0002	490,280.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	595.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	595.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	345,000.00	
Building Reserve Permissive Levy	1110(b)	144,685.00	
District Tax Levy		1110	489,685.00
District Mills		999	33.84
Building Reserves Voted Mills			23.84
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	490,280.02

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/07/2017	1,725,000.00	5	0.00	345,000.00	345,000.00
Total					345,000.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0359-09456073

0359 Cottonwood Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	867,006

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Janet Heiss Arms

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0359 Cottonwood Elem

Submit ID: 0359-09456073

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	162,356.68	15,851.22	10%	9.76%	0.00	118,683.62	43,673.06	50.37
10 Transportation	4,095.96	817.56	20%	19.96%	0.00	0.00	4,095.96	4.72
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	38,513.49		N/A		26,374.92	175.00	11,963.57	13.80
14 Retirement	20,709.00	4,141.80	20%	20.00%	5,432.08	15,276.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	602.18	0.00	N/A	0.00%	602.18	0.00	0.00	0.00
29 Flexibility	414.11	0.00	N/A	0.00%	414.11	0.00	0.00	0.00
61 Building Reserve	22,853.96	0.00	N/A	0.00%	6,183.96	0.00	16,670.00	19.23
Total of All Funds	249,545.38	20,810.58			39,007.25	134,135.54	76,402.59	88.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0359-09456073

0359 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,117.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,083.84
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	391.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	13,392.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	903.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	568.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	137,613.30
C.	Maximum Budget Limit	(II-C)	172,354.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,911.80
E.	Adopted Budget	(II-E)	154,278.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	148,871.88
H.	Maximum Budget Limit	(II-H)	187,926.96
I.	Highest Budget Without a Vote	(II-I)	162,356.68
J.	Highest Budget	(II-J)	187,926.96
K.	Highest Voted Amount	(II-K)	25,570.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	162,356.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,851.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,851.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		162,356.68
1.	BASE Budget Limit	(V-A1)	148,871.88	
2.	Over-BASE Budget	(V-A2)	13,484.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,117.61
1.	Direct State Aid Paid By State	(V-B1)	68,117.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,083.84
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		391.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.12
H.	Special Education Allowable Cost Payment	(V-H)		13,392.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		325.80
1.	Actual Non-Levy Revenue	(V-J1)	325.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		59,185.58
1.	State Guaranteed Tax Base Aid	(V-L1)	23,424.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,761.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		148,871.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,573.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	5,573.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,911.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,484.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.13
1.	District Property Tax Levy Mills	(V-U1)	9.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	162,356.68

Budget Uses

Expenditure Budget	0002	162,356.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	68,117.61
Quality Educator	3111	7,083.84
At Risk Student	3112	0.00
Indian Education For All	3113	391.68
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	13,392.25
Data For Achievement	3116	375.12
State Guaranteed Tax Base Aid	3120	23,424.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	325.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	5,573.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,761.26		
Over-BASE Levy	1110(c)	7,911.80		
District Tax Levy			1110	43,673.06
Total Estimated Revenues to Fund Adopted Budget			0004	162,356.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,095.96

Budget Uses

Expenditure Budget	0002	4,095.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	4,095.96
Fund Balance for Budget	TFS48	817.56
Operating Reserve	0961	817.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	4,095.96
District Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	4,095.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	38,513.49

Budget Uses

Expenditure Budget	0002	38,513.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,374.92
Unreserved Fund Balance Reappropriated	0970	26,374.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	175.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,963.57
District Mills	999	13.80
Total Estimated Revenues to Fund Adopted Budget	0004	38,513.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,709.00

Budget Uses

Expenditure Budget	0002	20,709.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,573.88
Operating Reserve	0961	4,141.80
Unreserved Fund Balance Reappropriated	0970	5,432.08

Estimated Funding Sources

Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,226.92
Total Estimated Revenues to Fund Adopted Budget	0004	20,709.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	602.18

Budget Uses

Expenditure Budget	0002	602.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	602.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	602.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	602.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0359-09456073

0359 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	414.11

Budget Uses

Expenditure Budget	0002	414.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	414.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	414.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	414.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0359-09456073

0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	22,853.96
Budget Uses			
Expenditure Budget		0002	14,853.96
Add To Fund Balance		0003	8,000.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,183.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,183.96
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	8,670.00	
District Tax Levy		1110	16,670.00
District Mills		999	19.23
Building Reserves Voted Mills			9.23
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	22,853.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	8,000.00	8,000.00	8,000.00
Total					8,000.00

Budget Report
FY 2019

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-15340555

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 24	N/A	3,341,512

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Beverly Peterson

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	204,657.78	20,734.64	10%	10.13%	28,137.34	99,647.88	76,872.56	23.01
10 Transportation	66,515.27	13,303.05	20%	20.00%	8,756.95	38,125.74	19,632.58	5.88
11 Bus Depreciation	131,160.35	0.00	N/A	0.00%	120,119.25	0.00	11,041.10	3.30
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	29,835.56	5,967.11	20%	20.00%	14,719.50	15,116.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,610.35	0.00	N/A	0.00%	3,610.35	0.00	0.00	0.00
29 Flexibility	4,908.78	0.00	N/A	0.00%	4,908.78	0.00	0.00	0.00
61 Building Reserve	20,327.10	0.00	N/A	0.00%	2,627.10	0.00	17,700.00	5.30
Total of All Funds	461,015.19	40,004.80			182,879.27	152,889.68	125,246.24	37.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	83,053.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,546.25
D.	At Risk Student	(I-D)	1,501.11
E.	Indian Education For All	(I-E)	522.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	500.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,860.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	953.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	176,870.39
C.	Maximum Budget Limit	(II-C)	218,040.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,559.97
E.	Adopted Budget	(II-E)	216,089.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	166,097.81
H.	Maximum Budget Limit	(II-H)	204,593.22
I.	Highest Budget Without a Vote	(II-I)	204,657.78
J.	Highest Budget	(II-J)	216,712.07
K.	Highest Voted Amount	(II-K)	12,054.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	204,657.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,465.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		268.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	268.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,137.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,137.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,871.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		204,657.78
1.	BASE Budget Limit	(V-A1)	166,097.81	
2.	Over-BASE Budget	(V-A2)	38,559.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		83,053.40
1.	Direct State Aid Paid By State	(V-B1)	83,053.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,546.25
D.	At Risk Student	(V-D)		1,501.11
E.	Indian Education For All	(V-E)		522.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		500.16
H.	Special Education Allowable Cost Payment	(V-H)		2,860.83
I.	Remaining Fund Balance Available	(V-I)		28,137.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		663.89
1.	Actual Non-Levy Revenue	(V-J1)	663.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,312.59
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,312.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		166,097.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,559.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,559.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.54
1.	District Property Tax Levy Mills	(V-U1)	11.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-15340555

01 General Fund

Adopted Budget	0001	204,657.78

Budget Uses

Expenditure Budget	0002	204,657.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,137.34
Direct State Aid	3110	83,053.40
Quality Educator	3111	10,546.25
At Risk Student	3112	1,501.11
Indian Education For All	3113	522.24
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,860.83
Data For Achievement	3116	500.16
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	663.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,312.59		
Over-BASE Levy	1110(c)	38,559.97		
District Tax Levy			1110	76,872.56
Total Estimated Revenues to Fund Adopted Budget			0004	204,657.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	66,515.27

Budget Uses

Expenditure Budget	0002	66,515.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,659.76
Contingency	0006	3,465.98
Over-Schedule	0011	28,389.53
Fund Balance for Budget	TFS48	22,060.00
Operating Reserve	0961	13,303.05
Unreserved Fund Balance Reappropriated	0970	8,756.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	19,062.87
State On-Schedule Trans Reimb	3210	19,062.87
District Tax Levy	1110	19,632.58
District Mills	999	5.88
Total Estimated Revenues to Fund Adopted Budget	0004	66,515.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	131,160.35

Budget Uses

Expenditure Budget	0002	131,160.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,119.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,119.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,041.10
District Mills	999	3.30
Total Estimated Revenues to Fund Adopted Budget	0004	131,160.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC Integrated CES Bus	2016	90,280.00	17,626.10	18,056.00	9,028.00
2010 Ford E350 Super Duty	2010	20,131.00	28,183.40	4,026.20	2,013.10
Total					11,041.10

Budget Report
FY 2019

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-15340555

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	29,835.56

Budget Uses

Expenditure Budget	0002	29,835.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,686.61
Operating Reserve	0961	5,967.11
Unreserved Fund Balance Reappropriated	0970	14,719.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,116.06
Total Estimated Revenues to Fund Adopted Budget	0004	29,835.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,610.35

Budget Uses

Expenditure Budget	0002	3,610.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,610.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,610.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,610.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	4,908.78

Budget Uses

Expenditure Budget	0002	4,908.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,908.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,908.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,908.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 0445-15340555

0445 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	20,327.10

Budget Uses

Expenditure Budget		0002	20,327.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,627.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,627.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,700.00	
District Tax Levy		1110	17,700.00
District Mills		999	5.30
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.30
Total Estimated Revenues to Fund Adopted Budget		0004	20,327.10

Budget Report
FY 2019

15 Flathead

0316 Creston Elem

Submit ID: 0316-73311712

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	96	N/A	2,890,257

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tammy Bartos

(Signature) (Date)

Chairperson, School Trustees: Matt Hartle

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0316 Creston Elem

Submit ID: 0316-73311712

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	615,632.70	61,260.24	10%	9.95%	0.00	431,438.31	184,194.39	63.73
10 Transportation	79,107.00	15,821.40	20%	20.00%	17,334.19	15,553.50	46,219.31	15.99
11 Bus Depreciation	129,943.03	0.00	N/A	0.00%	129,943.03	0.00	0.00	0.00
13 Tuition	1,403.93		N/A		8,445.75	0.00	0.00	0.00
14 Retirement	97,710.99	19,542.20	20%	20.00%	8,863.56	88,847.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,134.90	0.00	N/A	0.00%	3,134.90	0.00	0.00	0.00
29 Flexibility	41,101.19	0.00	N/A	0.00%	41,101.19	0.00	0.00	0.00
61 Building Reserve	42,642.18	0.00	N/A	0.00%	27,642.18	0.00	15,000.00	5.19
Total of All Funds	1,010,675.92	96,623.84			236,464.80	535,839.24	245,413.70	84.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

15 Flathead

0316 Creston Elem

Submit ID: 0316-73311712

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CRESTON K-6 96

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	262,031.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,854.00
D.	At Risk Student	(I-D)	3,852.63
E.	Indian Education For All	(I-E)	2,088.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,000.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,655.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,818.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,670.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	98
B.	BASE Budget Limit	(II-B)	540,225.79
C.	Maximum Budget Limit	(II-C)	667,277.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	611,256.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	544,602.15
H.	Maximum Budget Limit	(II-H)	680,126.65
I.	Highest Budget Without a Vote	(II-I)	615,632.70
J.	Highest Budget	(II-J)	680,126.65
K.	Highest Voted Amount	(II-K)	64,493.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	615,632.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,260.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,260.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		615,632.70
1.	BASE Budget Limit	(V-A1)	544,602.15	
2.	Over-BASE Budget	(V-A2)	71,030.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		262,031.85
1.	Direct State Aid Paid By State	(V-B1)	262,031.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,854.00
D.	At Risk Student	(V-D)		3,852.63
E.	Indian Education For All	(V-E)		2,088.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,000.64
H.	Special Education Allowable Cost Payment	(V-H)		25,655.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,424.14
1.	Actual Non-Levy Revenue	(V-J1)	1,424.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		217,694.34
1.	State Guaranteed Tax Base Aid	(V-L1)	104,530.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	113,163.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		544,602.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		71,030.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.58
1.	District Property Tax Levy Mills	(V-U1)	24.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

15 Flathead

0316 Creston Elem

Submit ID: 0316-73311712

01 General Fund

Adopted Budget	0001	615,632.70

Budget Uses

Expenditure Budget	0002	615,632.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	262,031.85
Quality Educator	3111	29,854.00
At Risk Student	3112	3,852.63
Indian Education For All	3113	2,088.96
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,655.59
Data For Achievement	3116	2,000.64
State Guaranteed Tax Base Aid	3120	104,530.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,424.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	113,163.84		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	184,194.39
Total Estimated Revenues to Fund Adopted Budget			0004	615,632.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	79,107.00

Budget Uses

Expenditure Budget	0002	79,107.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,321.36
Contingency	0006	1,232.14
Over-Schedule	0011	65,553.50
Fund Balance for Budget	TFS48	33,155.59
Operating Reserve	0961	15,821.40
Unreserved Fund Balance Reappropriated	0970	17,334.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	2,000.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,776.75
State On-Schedule Trans Reimb	3210	6,776.75
District Tax Levy	1110	46,219.31
District Mills	999	15.99
Total Estimated Revenues to Fund Adopted Budget	0004	79,107.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	129,943.03

Budget Uses

Expenditure Budget	0002	129,943.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,943.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,943.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129,943.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
INTERNATIONAL	2011	89,630.56	125,482.77	17,926.11	0.00
Total					0.00

Budget Report
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0316 Creston Elem

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13 Tuition Fund

Adopted Budget	0001	1,403.93

Budget Uses

Expenditure Budget	0002	1,403.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,445.75
Unreserved Fund Balance Reappropriated	0970	8,445.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,403.93
Estimated Revenues Exceeding Adopted Budget	0004a	7,041.82

14 Retirement Fund

Adopted Budget	0001	97,710.99

Budget Uses

Expenditure Budget	0002	97,710.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,405.76
Operating Reserve	0961	19,542.20
Unreserved Fund Balance Reappropriated	0970	8,863.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	88,847.43
Total Estimated Revenues to Fund Adopted Budget	0004	97,710.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,134.90

Budget Uses

Expenditure Budget	0002	3,134.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,134.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,134.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,134.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0316 Creston Elem

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29 Flexibility Fund

Adopted Budget	0001	41,101.19

Budget Uses

Expenditure Budget	0002	41,101.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,101.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,101.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,101.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0316 Creston Elem

Submit ID: 0316-73311712

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0316 Creston Elem

Submit ID: 0316-73311712

61 Building Reserve Fund

Adopted Budget		0001	42,642.18

Budget Uses

Expenditure Budget		0002	42,642.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,642.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,642.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	15,000.00
District Mills		999	5.19
Building Reserves Voted Mills			5.19
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	42,642.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	75,000.00	5	30,000.00	15,000.00	15,000.00
Total					15,000.00

Budget Report
FY 2019

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0777 Culbertson Elem

Submit ID: 0777-91293330

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	214	N/A	9,959,446

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	206	N/A	8,370,300
Non-located - 42 Richland	8	N/A	1,589,146

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Paul Finnicum

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-91293330

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,597,520.00	13,883.87	10%	0.87%	0.00	914,209.31	683,310.69	68.60
10 Transportation	280,000.00	5,640.64	20%	2.01%	0.00	118,929.57	161,070.43	16.17
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	270,000.00	54,000.00	20%	20.00%	40,607.52	229,392.48		
17 Adult Education	8,000.00	1,692.05	35%	21.15%	0.00	0.00	8,000.00	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.90	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,155,520.00	75,217.46			40,607.52	1,262,531.36	852,381.12	85.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0777 Culbertson Elem

Submit ID: 0777-91293330

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	164
M1	CULBERTSON 7-8	50

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	636,440.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,702.06
D.	At Risk Student	(I-D)	8,664.40
E.	Indian Education For All	(I-E)	4,656.64
F.	American Indian Achievement Gap	(I-F)	16,050.00
G.	Data For Achievement	(I-G)	4,459.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	32,221.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,740.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,069.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	213
B.	BASE Budget Limit	(II-B)	1,263,379.66
C.	Maximum Budget Limit	(II-C)	1,567,888.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	304,508.34
E.	Adopted Budget	(II-E)	1,567,888.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,286,982.54
H.	Maximum Budget Limit	(II-H)	1,597,520.78
I.	Highest Budget Without a Vote	(II-I)	1,597,520.21
J.	Highest Budget	(II-J)	1,597,520.78
K.	Highest Voted Amount	(II-K)	0.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,597,520.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,883.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,883.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,597,520.00
1.	BASE Budget Limit	(V-A1)	1,286,982.54	
2.	Over-BASE Budget	(V-A2)	310,537.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		636,440.08
1.	Direct State Aid Paid By State	(V-B1)	636,440.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,702.06
D.	At Risk Student	(V-D)		8,664.40
E.	Indian Education For All	(V-E)		4,656.64
F.	American Indian Achievement Gap	(V-F)		16,050.00
G.	Data For Achievement	(V-G)		4,459.76
H.	Special Education Allowable Cost Payment	(V-H)		32,221.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		62,301.32
1.	Actual Non-Levy Revenue	(V-J1)	1,309.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	60,991.81	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		457,486.30
1.	State Guaranteed Tax Base Aid	(V-L1)	78,684.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	378,802.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,286,982.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,029.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	6,029.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		304,508.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		310,537.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.57
1.	District Property Tax Levy Mills	(V-U1)	30.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-91293330

01 General Fund

Adopted Budget	0001	1,597,520.00

Budget Uses

Expenditure Budget	0002	1,597,520.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	636,440.08
Quality Educator	3111	64,702.06
At Risk Student	3112	8,664.40
Indian Education For All	3113	4,656.64
American Indian Achievement Gap	3114	16,050.00
State Spec Ed Allowable Cost Pymt to Districts	3115	32,221.98
Data For Achievement	3116	4,459.76
State Guaranteed Tax Base Aid	3120	78,684.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	52.06
Rentals	1910	1,230.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	60,991.81
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	6,029.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	378,802.23		
Over-BASE Levy	1110(c)	304,508.46		
District Tax Levy			1110	683,310.69
Total Estimated Revenues to Fund Adopted Budget			0004	1,597,520.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,117.79
Contingency	0006	10,811.78
Over-Schedule	0011	161,070.43
Fund Balance for Budget	TFS48	5,640.64
Operating Reserve	0961	5,640.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	59,464.78
State On-Schedule Trans Reimb	3210	59,464.79
District Tax Levy	1110	161,070.43
District Mills	999	16.17
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0777-91293330

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,607.52
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	40,607.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	229,392.48
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,692.05
Operating Reserve	0961	1,692.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,000.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.90
Operating Reserve	0961	0.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-91293330

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0777 Culbertson Elem

Submit ID: 0777-91293330

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-04227362

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	76	8,342,280

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Paul Finnicum

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-04227362

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,013,853.00	53,880.33	10%	5.31%	0.00	569,729.64	444,123.36	53.24
10 Transportation	180,000.00	9,226.45	20%	5.13%	0.00	75,984.85	104,015.15	12.47
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	225,000.00	45,000.00	20%	20.00%	84,650.54	140,349.46		
17 Adult Education	8,000.00	2,800.00	35%	35.00%	1,085.68	0.00	6,914.32	0.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.16	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	2.84	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,426,853.00	110,909.78			85,736.22	786,063.95	555,052.83	66.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

Submit ID: 0778-04227362

0778 Culbertson H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	381,535.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,231.50
D.	At Risk Student	(I-D)	1,615.62
E.	Indian Education For All	(I-E)	1,653.76
F.	American Indian Achievement Gap	(I-F)	4,922.00
G.	Data For Achievement	(I-G)	1,583.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,443.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,814.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,359.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	701,090.98
C.	Maximum Budget Limit	(II-C)	871,672.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	291,926.02
E.	Adopted Budget	(II-E)	993,017.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	738,390.74
H.	Maximum Budget Limit	(II-H)	918,254.80
I.	Highest Budget Without a Vote	(II-I)	1,013,853.96
J.	Highest Budget	(II-J)	1,013,853.96
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,013,853.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,880.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,880.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,013,853.00
1.	BASE Budget Limit	(V-A1)	738,390.74	
2.	Over-BASE Budget	(V-A2)	275,462.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,535.51
1.	Direct State Aid Paid By State	(V-B1)	381,535.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,231.50
D.	At Risk Student	(V-D)		1,615.62
E.	Indian Education For All	(V-E)		1,653.76
F.	American Indian Achievement Gap	(V-F)		4,922.00
G.	Data For Achievement	(V-G)		1,583.84
H.	Special Education Allowable Cost Payment	(V-H)		11,443.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,165.11
1.	Actual Non-Levy Revenue	(V-J1)	25.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	10,139.41	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		297,240.08
1.	State Guaranteed Tax Base Aid	(V-L1)	128,578.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,661.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		738,390.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		275,462.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		275,462.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.22
U.	Over-BASE Mills	(V-U)		33.02
1.	District Property Tax Levy Mills	(V-U1)	33.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,013,853.00

Budget Uses

Expenditure Budget	0002	1,013,853.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	381,535.51
Quality Educator	3111	28,231.50
At Risk Student	3112	1,615.62
Indian Education For All	3113	1,653.76
American Indian Achievement Gap	3114	4,922.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,443.32
Data For Achievement	3116	1,583.84
State Guaranteed Tax Base Aid	3120	128,578.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	10,139.41
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,661.10		
Over-BASE Levy	1110(c)	275,462.26		
District Tax Levy			1110	444,123.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,013,853.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,077.14
Contingency	0006	6,907.71
Over-Schedule	0011	104,015.15
Fund Balance for Budget	TFS48	9,226.45
Operating Reserve	0961	9,226.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	37,992.42
State On-Schedule Trans Reimb	3210	37,992.43
District Tax Levy	1110	104,015.15
District Mills	999	12.47
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-04227362

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,650.54
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	84,650.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,349.46
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-04227362

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,885.68
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	1,085.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,914.32
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.16
Operating Reserve	0961	0.16
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.84
Operating Reserve	0961	2.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

09 Custer

Submit ID: 0192-19798539

0192 Custer County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	552	22,030,886

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Robert Wagner

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0192 Custer County H S

Submit ID: 0192-19798539

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,683,236.96	737,452.03	10%	15.75%	0.00	3,261,650.75	1,421,586.21	64.53
10 Transportation	108,000.00	18,510.83	20%	17.14%	0.00	64,461.10	43,538.90	1.98
11 Bus Depreciation	214,900.45	0.00	N/A	0.00%	163,335.45	725.00	50,840.00	2.31
13 Tuition	9,941.89		N/A		9,941.89	0.00	0.00	0.00
14 Retirement	640,000.00	128,000.00	20%	20.00%	133,519.36	506,480.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	77,038.87	30,000.00	N/A	38.94%	37,038.87	0.00	40,000.00	1.82
29 Flexibility	41,604.68	0.00	N/A	0.00%	41,604.68	0.00	0.00	0.00
61 Building Reserve	309,661.62	0.00	N/A	0.00%	209,661.62	0.00	100,000.00	4.54
Total of All Funds	6,084,384.47	913,962.86			595,101.87	3,833,317.49	1,655,965.11	75.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

Submit ID: 0192-19798539

0192 Custer County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 552 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,866,524.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	139,518.78
D.	At Risk Student	(I-D)	11,486.85
E.	Indian Education For All	(I-E)	12,011.52
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	11,503.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	145,829.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	50,444.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	558
B.	BASE Budget Limit	(II-B)	3,688,615.69
C.	Maximum Budget Limit	(II-C)	4,605,669.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	970,860.26
E.	Adopted Budget	(II-E)	4,659,475.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,720,716.73
H.	Maximum Budget Limit	(II-H)	4,643,348.69
I.	Highest Budget Without a Vote	(II-I)	4,683,236.96
J.	Highest Budget	(II-J)	4,683,236.96
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,683,236.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		468,323.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		269,128.33
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	269,128.33	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		737,452.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,683,236.96
1.	BASE Budget Limit	(V-A1)	3,720,716.73	
2.	Over-BASE Budget	(V-A2)	962,520.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,866,524.49
1.	Direct State Aid Paid By State	(V-B1)	1,866,524.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		139,518.78
D.	At Risk Student	(V-D)		11,486.85
E.	Indian Education For All	(V-E)		12,011.52
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		11,503.68
H.	Special Education Allowable Cost Payment	(V-H)		145,829.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,024.54
1.	Actual Non-Levy Revenue	(V-J1)	22,024.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,510,318.94
1.	State Guaranteed Tax Base Aid	(V-L1)	1,051,252.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	459,065.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,720,716.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		962,520.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		962,520.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.84
U.	Over-BASE Mills	(V-U)		43.69
1.	District Property Tax Levy Mills	(V-U1)	43.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
09 Custer

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0192 Custer County H S

01 General Fund

Adopted Budget	0001	4,683,236.96

Budget Uses

Expenditure Budget	0002	4,683,236.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,866,524.49
Quality Educator	3111	139,518.78
At Risk Student	3112	11,486.85
Indian Education For All	3113	12,011.52
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	145,829.93
Data For Achievement	3116	11,503.68
State Guaranteed Tax Base Aid	3120	1,051,252.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,687.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	337.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	459,065.98		
Over-BASE Levy	1110(c)	962,520.23		
District Tax Levy			1110	1,421,586.21
Total Estimated Revenues to Fund Adopted Budget			0004	4,683,236.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

09 Custer

0192 Custer County H S

Submit ID: 0192-19798539

10 Transportation Fund

Adopted Budget	0001	108,000.00

Budget Uses

Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,601.00
Contingency	0006	5,860.10
Over-Schedule	0011	43,538.90
Fund Balance for Budget	TFS48	18,510.83
Operating Reserve	0961	18,510.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,230.55
State On-Schedule Trans Reimb	3210	32,230.55
District Tax Levy	1110	43,538.90
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0192 Custer County H S

Submit ID: 0192-19798539

11 Bus Depreciation Fund

Adopted Budget	0001	214,900.45

Budget Uses

Expenditure Budget	0002	214,900.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,335.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,335.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	725.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,840.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	214,900.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
ACT. BUS 2006 MCI	2017	129,500.00	25,900.00	25,900.00	25,900.00
2015 THOMAS BUILT BUS	2016	32,800.00	13,120.00	6,560.00	6,560.00
BLUEBIRD LIFT BUS	2013	17,200.00	17,200.00	3,440.00	3,440.00
ACT BUS 2001 MCI	2012	74,700.00	89,640.00	14,940.00	14,940.00
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					50,840.00

Budget Report
FY 2019

09 Custer

0192 Custer County H S

Submit ID: 0192-19798539

13 Tuition Fund

Adopted Budget	0001	9,941.89

Budget Uses

Expenditure Budget	0002	9,941.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,941.89
Unreserved Fund Balance Reappropriated	0970	9,941.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,941.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer
0192 Custer County H S

Submit ID: 0192-19798539

14 Retirement Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	261,519.36
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	133,519.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	506,480.64
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	77,038.87

Budget Uses

Expenditure Budget	0002	77,038.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,038.87
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	37,038.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	77,038.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,604.68

Budget Uses

Expenditure Budget	0002	41,604.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,604.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,604.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,604.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0192 Custer County H S

Submit ID: 0192-19798539

61 Building Reserve Fund

Adopted Budget		0001	309,661.62

Budget Uses

Expenditure Budget		0002	309,661.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	209,661.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	209,661.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	4.54
Building Reserves Voted Mills			4.54
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	309,661.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	1,000,000.00	10	200,000.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0975-88918843

0975 Custer K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	63	*	23	2,109,651

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marynell Perrin

(Signature) (Date)

Chairperson, School Trustees: Jill Cybulski

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0975-88918843

0975 Custer K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,062,280.46	102,803.33	10%	9.68%	0.00	734,942.58	327,337.88	155.15
10 Transportation	145,000.00	18,926.81	20%	13.05%	0.00	56,100.00	88,900.00	42.14
11 Bus Depreciation	160,745.44	0.00	N/A	0.00%	98,345.44	0.00	62,400.00	29.58
13 Tuition	1,211.07		N/A		1,211.07	0.00	0.00	0.00
14 Retirement	142,000.00	28,400.00	20%	20.00%	19,567.96	122,432.04		
17 Adult Education	4,892.69	0.00	35%	0.00%	4,892.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	3.16	0.00	N/A	0.00%	3.16	0.00	0.00	0.00
61 Building Reserve	65,608.09	0.00	N/A	0.00%	44,608.09	0.00	21,000.00	9.95
Total of All Funds	1,581,740.91	150,130.14			168,628.41	913,474.62	499,637.88	236.82

50 Debt Service **Tax Jurisdiction**								
Series2017	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00
Series 2017EL	72,650.00	0.00	20-9-438	0.00%	0.00	0.00	72,650.00	34.44
Series 2017HS	143,100.00	0.00	20-9-438	0.00%	0.00	0.00	143,100.00	67.83

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	49
M1	CUSTER 7-8	14
H1	CUSTER HS 9-12	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	449,527.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,087.65
D.	At Risk Student	(I-D)	1,744.03
E.	Indian Education For All	(I-E)	1,871.36
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	1,792.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,497.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,165.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,178.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,114.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	842,279.58
C.	Maximum Budget Limit	(II-C)	1,046,777.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,242.80
E.	Adopted Budget	(II-E)	1,032,522.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	872,037.66
H.	Maximum Budget Limit	(II-H)	1,083,166.47
I.	Highest Budget Without a Vote	(II-I)	1,062,280.46
J.	Highest Budget	(II-J)	1,083,166.47
K.	Highest Voted Amount	(II-K)	20,886.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,062,280.46

Budget Report
FY 2019

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0975 Custer K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,803.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,803.33

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	9,485.91	3,011.40	12,497.31
B.	Special Education RSBG to Coop	3,161.97	1,003.80	4,165.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,059.15	1,606.08	6,665.23
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	372,700.30	164,001.50	536,701.80
		529,017.30	476,637.50	1,005,654.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	186,743.11	168,253.04	354,996.14
H.	Special Education in BASE@40%	5,059.15	1,606.08	6,665.23
I.	Subsidized BASE Amount	191,802.26	169,859.12	361,661.37
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,062,280.46
1.	BASE Budget Limit	(V-A1)	872,037.66	
2.	Over-BASE Budget	(V-A2)	190,242.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		449,527.69
1.	Direct State Aid Paid By State	(V-B1)	449,527.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,087.65
D.	At Risk Student	(V-D)		1,744.03
E.	Indian Education For All	(V-E)		1,871.36
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		1,792.24

H.	Special Education Allowable Cost Payment	(V-H)		12,497.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,216.20
1.	Actual Non-Levy Revenue	(V-J1)	2,216.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		359,445.18
1.	State Guaranteed Tax Base Aid	(V-L1)	222,350.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,095.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		872,037.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,242.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,242.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		44.43
T.	BASE Mills - High School	(V-T)		20.54
U.	Over-BASE Mills	(V-U)		90.18
1.	District Property Tax Levy Mills	(V-U1)	90.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		155.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0975-88918843

0975 Custer K-12 Schools

01 General Fund

Adopted Budget	0001	1,062,280.46

Budget Uses

Expenditure Budget	0002	1,062,280.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	449,527.69
Quality Educator	3111	42,087.65
At Risk Student	3112	1,744.03
Indian Education For All	3113	1,871.36
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,497.31
Data For Achievement	3116	1,792.24
State Guaranteed Tax Base Aid	3120	222,350.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,653.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	562.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,095.08		
Over-BASE Levy	1110(c)	190,242.80		
District Tax Levy			1110	327,337.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,062,280.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,000.00
Contingency	0006	5,100.00
Over-Schedule	0011	88,900.00
Fund Balance for Budget	TFS48	18,926.81
Operating Reserve	0961	18,926.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	28,050.00
State On-Schedule Trans Reimb	3210	28,050.00
District Tax Levy	1110	88,900.00
District Mills	999	42.14
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0975-88918843

0975 Custer K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	160,745.44

Budget Uses

Expenditure Budget	0002	160,745.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,345.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,345.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	62,400.00
District Mills	999	29.58
Total Estimated Revenues to Fund Adopted Budget	0004	160,745.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird 2018	2018	90,000.00	0.00	18,000.00	18,000.00
2016 Blue Bird BB Conventional	2016	89,000.00	26,700.00	17,800.00	17,800.00
2014 Bluebird	2014	83,500.00	33,400.00	16,700.00	16,700.00
2010 CHEVY MICRO BUS	2011	49,500.00	55,688.50	9,900.00	9,900.00
2009 International Maxx Force	2008	79,763.30	119,644.95	N/A	NA
1999 IHC/AMTRAN	1999	49,916.00	74,874.00	N/A	NA
1994 FORD	1994	40,145.00	60,217.50	N/A	NA
Total					62,400.00

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

13 Tuition Fund

Adopted Budget	0001	1,211.07

Budget Uses

Expenditure Budget	0002	1,211.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,211.07
Unreserved Fund Balance Reappropriated	0970	1,211.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,211.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

14 Retirement Fund

Adopted Budget	0001	142,000.00

Budget Uses

Expenditure Budget	0002	142,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,967.96
Operating Reserve	0961	28,400.00
Unreserved Fund Balance Reappropriated	0970	19,567.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,432.04
Total Estimated Revenues to Fund Adopted Budget	0004	142,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,892.69

Budget Uses

Expenditure Budget	0002	4,892.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,892.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,892.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,892.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.16

Budget Uses

Expenditure Budget	0002	3.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

50 Debt Service Fund

Series 2017EL

Taxable Value		2,109,651.00
Adopted Budget	0001	72,650.00

Budget Uses

Expenditure Budget	0002	71,650.00
Add To Fund Balance	0003	1,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-856.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	72,650.00
Jurisdiction Mills	999	34.44
Total Estimated Revenues to Fund Adopted Budget	0004	72,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	926,666.67	40,000.00	31,450.00	200.00
Total Bond Requirements							71,650.00
Total Debt Service Requirements						0002	71,650.00

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

Series 2017HS

Taxable Value		2,109,651.00
Adopted Budget	0001	143,100.00

Budget Uses

Expenditure Budget	0002	143,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,100.00
Jurisdiction Mills	999	67.83
Total Estimated Revenues to Fund Adopted Budget	0004	143,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,853,333.33	80,000.00	62,900.00	200.00
Total Bond Requirements							143,100.00
Total Debt Service Requirements						0002	143,100.00

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0975-88918843

0975 Custer K-12 Schools

Series2017

Taxable Value		2,109,651.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-88918843

61 Building Reserve Fund

Adopted Budget		0001	65,608.09
Budget Uses			
Expenditure Budget		0002	65,608.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,608.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,608.09
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	21,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	21,000.00
District Mills		999	9.95
Building Reserves Voted Mills			9.95
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	65,608.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	42,000.00	21,000.00	21,000.00
Total					21,000.00

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	592	N/A	16,696,442

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Laird

(Signature) (Date)

Chairperson, School Trustees: Bret Kraft

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
18 Glacier
0402 Cut Bank Elem

Submit ID: 0402-85662663

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,316,761.84	0.00	10%	0.00%	0.00	2,723,479.65	1,593,282.19	95.43
10 Transportation	290,000.00	43,952.93	20%	15.16%	0.00	115,826.44	174,173.56	10.43
11 Bus Depreciation	641,636.51	0.00	N/A	0.00%	546,274.51	0.00	95,362.00	5.71
13 Tuition	3,369.57		N/A		3,369.57	0.00	0.00	0.00
14 Retirement	640,000.00	128,000.00	20%	20.00%	91,289.05	548,710.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,755.87	0.00	N/A	0.00%	11,666.54	0.00	50,089.33	3.00
29 Flexibility	377,795.10	0.00	N/A	0.00%	377,795.10	0.00	0.00	0.00
61 Building Reserve	56,221.85	0.00	N/A	0.00%	56,221.85	0.00	0.00	0.00
Total of All Funds	6,387,540.74	171,952.93			1,086,616.62	3,388,017.04	1,912,907.08	114.57

50 Debt Service **Tax Jurisdiction**								
0402	228,365.04	10,242.38	20-9-438	4.49%	0.00	0.00	228,365.04	13.68

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	465
M1	CUT BANK 7-8	127

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,631,239.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,328.95
D.	At Risk Student	(I-D)	27,156.19
E.	Indian Education For All	(I-E)	12,881.92
F.	American Indian Achievement Gap	(I-F)	60,348.00
G.	Data For Achievement	(I-G)	12,337.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	188,345.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,712.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,650.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	575
B.	BASE Budget Limit	(II-B)	3,279,184.20
C.	Maximum Budget Limit	(II-C)	4,095,028.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	902,354.50
E.	Adopted Budget	(II-E)	4,181,538.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,456,065.80
H.	Maximum Budget Limit	(II-H)	4,316,761.84
I.	Highest Budget Without a Vote	(II-I)	4,316,761.84
J.	Highest Budget	(II-J)	4,316,761.84
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,316,761.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,316,761.84
1.	BASE Budget Limit	(V-A1)	3,456,065.80	
2.	Over-BASE Budget	(V-A2)	860,696.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,631,239.55
1.	Direct State Aid Paid By State	(V-B1)	1,631,239.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,328.95
D.	At Risk Student	(V-D)		27,156.19
E.	Indian Education For All	(V-E)		12,881.92
F.	American Indian Achievement Gap	(V-F)		60,348.00
G.	Data For Achievement	(V-G)		12,337.28
H.	Special Education Allowable Cost Payment	(V-H)		188,345.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,375,428.15
1.	State Guaranteed Tax Base Aid	(V-L1)	642,842.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	732,586.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,456,065.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		860,696.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		860,696.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.55
1.	District Property Tax Levy Mills	(V-U1)	51.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,316,761.84

Budget Uses

Expenditure Budget	0002	4,316,761.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,631,239.55
Quality Educator	3111	148,328.95
At Risk Student	3112	27,156.19
Indian Education For All	3113	12,881.92
American Indian Achievement Gap	3114	60,348.00
State Spec Ed Allowable Cost Pymt to Districts	3115	188,345.76
Data For Achievement	3116	12,337.28
State Guaranteed Tax Base Aid	3120	642,842.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	732,586.15		
Over-BASE Levy	1110(c)	860,696.04		
District Tax Levy			1110	1,593,282.19
Total Estimated Revenues to Fund Adopted Budget			0004	4,316,761.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,296.76
Contingency	0006	10,529.68
Over-Schedule	0011	174,173.56
Fund Balance for Budget	TFS48	43,952.93
Operating Reserve	0961	43,952.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	57,913.22
State On-Schedule Trans Reimb	3210	57,913.22
District Tax Levy	1110	174,173.56
District Mills	999	10.43
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	641,636.51

Budget Uses

Expenditure Budget	0002	641,636.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	546,274.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	546,274.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	95,362.00
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	641,636.51

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1795	2018	64,200.00	0.00	12,840.00	12,840.00
0080	2016	61,800.00	24,720.00	12,360.00	12,360.00
0153	2015	61,800.00	37,080.00	12,360.00	12,360.00
0165	2015	750.00	450.00	150.00	150.00
0166	2015	750.00	450.00	150.00	150.00
2742	2014	62,400.00	49,920.00	12,480.00	12,480.00
2189	2013	197,600.00	197,600.00	39,520.00	39,520.00
0733	2011	55,020.00	77,028.00	11,004.00	5,502.00
9487	2010	55,104.00	82,656.00	N/A	NA
1808	2009	97,800.00	146,700.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1412	2003	600.00	900.00	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
0745	2002	738.00	1,107.00	N/A	NA
0545	2001	750.00	1,125.00	N/A	NA
2086	2001	738.00	1,107.00	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
0864	1999	30,480.00	45,720.00	N/A	NA
600	1999	690.00	1,035.00	N/A	NA
1685	1997	717.00	1,075.50	N/A	NA
8105	1997	33,278.40	49,917.60	N/A	NA
776TYU2118	1996	852.39	1,278.59	N/A	NA
Radio Shop Base	1994	1,008.00	1,512.00	N/A	NA
Total					95,362.00

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

13 Tuition Fund

Adopted Budget	0001	3,369.57

Budget Uses

Expenditure Budget	0002	3,369.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,369.57
Unreserved Fund Balance Reappropriated	0970	3,369.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,369.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

14 Retirement Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	219,289.05
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	91,289.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	548,710.95
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	61,755.87

Budget Uses

Expenditure Budget	0002	50,089.33
Add To Fund Balance	0003	11,666.54
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,666.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,666.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,089.33
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,755.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

29 Flexibility Fund

Adopted Budget	0001	377,795.10

Budget Uses

Expenditure Budget	0002	377,795.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	377,795.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	377,795.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	377,795.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

50 Debt Service Fund

0402

Taxable Value		16,696,442.00
Adopted Budget	0001	228,365.04

Budget Uses

Expenditure Budget	0002	228,365.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,242.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,242.38
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	228,365.04
Jurisdiction Mills	999	13.68
Total Estimated Revenues to Fund Adopted Budget	0004	228,365.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/18/2006	08/18/2021	664,240.68	124,545.16	41,515.04	0.00	0.00
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	1,775,000.00	115,000.00	53,650.00	1,200.00
Total Bond Requirements							211,365.04

SIDs

Issue Type	Amount
Elementary	17,000.00
Total SID Requirements	17,000.00

Total Debt Service Requirements	0002	228,365.04

Budget Report
FY 2019

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-85662663

61 Building Reserve Fund

Adopted Budget		0001	56,221.85

Budget Uses

Expenditure Budget		0002	56,221.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,221.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,221.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	56,221.85

Budget Report
FY 2019

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-59769150

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	163	16,870,305

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Laird

(Signature) (Date)

Chairperson, School Trustees: Bret Kraft

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-59769150

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,251,159.06	0.00	10%	0.00%	0.00	960,797.34	1,290,361.72	76.49
10 Transportation	250,000.00	36,807.14	20%	14.72%	0.00	77,217.62	172,782.38	10.24
11 Bus Depreciation	538,056.58	0.00	N/A	0.00%	441,548.58	0.00	96,508.00	5.72
13 Tuition	4,737.82		N/A		4,737.82	0.00	0.00	0.00
14 Retirement	360,000.00	72,000.00	20%	20.00%	87,494.38	272,505.62		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	9,262.67	0.00	20,737.33	1.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,178.49	0.00	N/A	0.00%	36,567.57	0.00	50,610.92	3.00
29 Flexibility	383,762.10	0.00	N/A	0.00%	383,762.10	0.00	0.00	0.00
61 Building Reserve	70,949.44	0.00	N/A	0.00%	70,949.44	0.00	0.00	0.00
Total of All Funds	3,975,843.49	119,307.14			1,034,322.56	1,310,520.58	1,631,000.35	96.68

50 Debt Service **Tax Jurisdiction**								
0403	44,050.85	20,607.90	20-9-438	46.78%	0.00	0.00	44,050.85	2.61

Budget Report
FY 2019

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-59769150

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 163 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	656,733.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,351.05
D.	At Risk Student	(I-D)	6,371.27
E.	Indian Education For All	(I-E)	3,546.88
F.	American Indian Achievement Gap	(I-F)	17,976.00
G.	Data For Achievement	(I-G)	3,396.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	36,771.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,729.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,436.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,363,528.84
C.	Maximum Budget Limit	(II-C)	1,696,022.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	883,259.63
E.	Adopted Budget	(II-E)	2,246,788.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,320,576.43
H.	Maximum Budget Limit	(II-H)	1,629,992.32
I.	Highest Budget Without a Vote	(II-I)	2,203,836.06
J.	Highest Budget	(II-J)	2,251,159.80
K.	Highest Voted Amount	(II-K)	47,323.74
L.	Amount Approved on Ballot by Voters	(II-L)	47,323.00
M.	Adopted Budget	(II-M)	2,251,159.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,251,159.06
1.	BASE Budget Limit	(V-A1)	1,320,576.43	
2.	Over-BASE Budget	(V-A2)	930,582.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		656,733.52
1.	Direct State Aid Paid By State	(V-B1)	656,733.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,351.05
D.	At Risk Student	(V-D)		6,371.27
E.	Indian Education For All	(V-E)		3,546.88
F.	American Indian Achievement Gap	(V-F)		17,976.00
G.	Data For Achievement	(V-G)		3,396.92
H.	Special Education Allowable Cost Payment	(V-H)		36,771.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		536,428.93
1.	State Guaranteed Tax Base Aid	(V-L1)	176,649.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	359,779.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,320,576.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		930,582.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		930,582.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.33
U.	Over-BASE Mills	(V-U)		55.16
1.	District Property Tax Levy Mills	(V-U1)	55.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,251,159.06

Budget Uses

Expenditure Budget	0002	2,251,159.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	656,733.52
Quality Educator	3111	59,351.05
At Risk Student	3112	6,371.27
Indian Education For All	3113	3,546.88
American Indian Achievement Gap	3114	17,976.00
State Spec Ed Allowable Cost Pymt to Districts	3115	36,771.86
Data For Achievement	3116	3,396.92
State Guaranteed Tax Base Aid	3120	176,649.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	359,779.09		
Over-BASE Levy	1110(c)	930,582.63		
District Tax Levy			1110	1,290,361.72
Total Estimated Revenues to Fund Adopted Budget			0004	2,251,159.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,197.84
Contingency	0006	7,019.78
Over-Schedule	0011	172,782.38
Fund Balance for Budget	TFS48	36,807.14
Operating Reserve	0961	36,807.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	38,608.81
State On-Schedule Trans Reimb	3210	38,608.81
District Tax Levy	1110	172,782.38
District Mills	999	10.24
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	538,056.58

Budget Uses

Expenditure Budget	0002	538,056.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,548.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,548.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,508.00
District Mills	999	5.72
Total Estimated Revenues to Fund Adopted Budget	0004	538,056.58

Budget Report
FY 2019

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-59769150

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1795	2018	42,800.00	0.00	8,560.00	8,560.00
0080	2016	41,200.00	16,480.00	8,240.00	8,240.00
0153	2015	41,200.00	24,720.00	8,240.00	8,240.00
0165	2015	500.00	300.00	100.00	100.00
0166	2015	500.00	300.00	100.00	100.00
2742	2014	41,600.00	33,280.00	8,320.00	8,320.00
2189	2013	296,400.00	296,400.00	59,280.00	59,280.00
0733	2011	36,680.00	51,352.00	7,336.00	3,668.00
9487	2010	36,736.00	55,104.00	N/A	NA
1808	2009	65,200.00	97,800.00	N/A	NA
9305	2008	20,600.00	30,900.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1412	2003	400.00	600.00	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
0745	2002	492.00	738.00	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
2086	2001	492.00	738.00	N/A	NA
545	2001	500.00	750.00	N/A	NA
600	1999	460.00	690.00	N/A	NA
0864	1999	20,320.00	30,480.00	N/A	NA
1685	1997	478.00	717.00	N/A	NA
8105	1997	22,185.60	33,278.40	N/A	NA
776TYU2118	1996	568.26	852.39	N/A	NA
Radio Shop Base	1994	672.00	1,008.00	N/A	NA
Total					96,508.00

Budget Report
FY 2019

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-59769150

13 Tuition Fund

Adopted Budget	0001	4,737.82

Budget Uses

Expenditure Budget	0002	4,737.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,737.82
Unreserved Fund Balance Reappropriated	0970	4,737.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,737.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,494.38
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	87,494.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	272,505.62
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,762.67
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	9,262.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,737.33
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,178.49

Budget Uses

Expenditure Budget	0002	87,178.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,567.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,567.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,610.92
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	87,178.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	383,762.10

Budget Uses

Expenditure Budget	0002	383,762.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	383,762.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383,762.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	383,762.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0403-59769150

0403 Cut Bank H S

50 Debt Service Fund

0403

Taxable Value		16,870,305.00
Adopted Budget	0001	44,050.85

Budget Uses

Expenditure Budget	0002	44,050.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,607.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	20,607.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,050.85
Jurisdiction Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	44,050.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/18/2006	08/18/2021	503,213.62	94,352.57	31,450.85	0.00	600.00
Total Bond Requirements							32,050.85

SIDs

Issue Type	Amount
High School	12,000.00
Total SID Requirements	12,000.00

Total Debt Service Requirements	0002	44,050.85

61 Building Reserve Fund

Adopted Budget		0001	70,949.44

Budget Uses

Expenditure Budget		0002	70,949.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,949.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,949.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	70,949.44

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 240	* 114	10,441,413

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Poe

(Signature) (Date)

Chairperson, School Trustees: Kate Duggan

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,715,648.34	155,364.54	10%	5.72%	0.00	1,862,715.88	852,932.46	81.68
10 Transportation	412,494.95	54,211.04	20%	13.14%	0.00	123,265.43	289,229.52	27.70
11 Bus Depreciation	204,993.35	0.00	N/A	0.00%	142,278.45	0.00	62,714.90	6.01
13 Tuition	0.00		N/A		63.34	0.00	0.00	0.00
14 Retirement	379,580.63	75,916.13	20%	20.00%	34,473.93	345,106.70		
17 Adult Education	26,000.00	0.00	35%	0.00%	9,595.56	0.00	16,404.44	1.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,603.55	0.00	N/A	0.00%	11,603.55	0.00	30,000.00	2.87
29 Flexibility	11,180.97	0.00	N/A	0.00%	11,180.97	0.00	0.00	0.00
61 Building Reserve	93,370.55	0.00	N/A	0.00%	26,770.55	0.00	66,600.00	6.38
Total of All Funds	3,884,872.34	285,491.71			235,966.35	2,331,088.01	1,317,881.32	126.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	186 *
M1	DARBY 7-8	54 *
H1	DARBY HS 9-12	114 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,205,559.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	104,294.30
D.	At Risk Student	(I-D)	20,159.52
E.	Indian Education For All	(I-E)	7,703.04
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	7,377.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	122,472.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,713.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,798.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,484.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	366
B.	BASE Budget Limit	(II-B)	2,511,491.35
C.	Maximum Budget Limit	(II-C)	3,144,692.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	2,749,075.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,478,064.34
H.	Maximum Budget Limit	(II-H)	3,100,976.07
I.	Highest Budget Without a Vote	(II-I)	2,715,648.34
J.	Highest Budget	(II-J)	3,100,976.07
K.	Highest Voted Amount	(II-K)	385,327.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,715,648.34

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			155,364.54
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			155,364.54

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	83,309.35	39,162.94	122,472.29
B.	Special Education RSBG to Coop	11,342.94	5,370.33	16,713.27
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	37,860.92	17,813.31	55,674.22

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,417,765.50	810,283.50	2,228,049.00
		1,574,082.50	1,122,919.50	2,697,002.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	555,651.12	396,390.58	952,041.71
H.	Special Education in BASE@40%	37,860.92	17,813.31	55,674.22
I.	Subsidized BASE Amount	593,512.04	414,203.89	1,007,715.93
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,715,648.34
	1. BASE Budget Limit	(V-A1)	2,478,064.34	
	2. Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,205,559.89
	1. Direct State Aid Paid By State	(V-B1)	1,205,559.89	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		104,294.30
D.	At Risk Student	(V-D)		20,159.52
E.	Indian Education For All	(V-E)		7,703.04
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		7,377.36

H.	Special Education Allowable Cost Payment	(V-H)		122,472.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,792.64
1.	Actual Non-Levy Revenue	(V-J1)	13,792.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		993,923.30
1.	State Guaranteed Tax Base Aid	(V-L1)	378,574.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	615,348.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,478,064.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		237,584.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.48
T.	BASE Mills - High School	(V-T)		20.45
U.	Over-BASE Mills	(V-U)		22.75
1.	District Property Tax Levy Mills	(V-U1)	22.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

01 General Fund

Adopted Budget	0001	2,715,648.34

Budget Uses

Expenditure Budget	0002	2,715,648.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,205,559.89
Quality Educator	3111	104,294.30
At Risk Student	3112	20,159.52
Indian Education For All	3113	7,703.04
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	122,472.29
Data For Achievement	3116	7,377.36
State Guaranteed Tax Base Aid	3120	378,574.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,792.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	615,348.46		
Over-BASE Levy	1110(c)	237,584.00		
District Tax Levy			1110	852,932.46
Total Estimated Revenues to Fund Adopted Budget			0004	2,715,648.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	412,494.95

Budget Uses

Expenditure Budget	0002	412,494.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,059.48
Contingency	0006	11,205.95
Over-Schedule	0011	289,229.52
Fund Balance for Budget	TFS48	54,211.04
Operating Reserve	0961	54,211.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	61,632.71
State On-Schedule Trans Reimb	3210	61,632.72
District Tax Levy	1110	289,229.52
District Mills	999	27.70
Total Estimated Revenues to Fund Adopted Budget	0004	412,494.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	204,993.35

Budget Uses

Expenditure Budget	0002	204,993.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,278.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,278.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	62,714.90
District Mills	999	6.01
Total Estimated Revenues to Fund Adopted Budget	0004	204,993.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Blue Bird All American Bus	2018	136,611.78	0.00	27,322.36	5,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	27,000.00	32,500.00	7,000.00
2014 Blue Bird All American	2013	136,427.00	34,000.00	27,285.40	4,000.00
1BABNBXA2CF282459	2012	127,580.00	40,000.00	25,516.00	6,000.00
1BABNBXA4BF280486	2012	127,580.00	39,000.00	25,516.00	7,000.00
2011 (84) BLUEBIRD	2011	129,065.00	40,000.00	25,813.00	4,000.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	79,284.00	25,960.00	4,000.00
1BABNBKA78F251743	2008	118,100.00	102,297.06	23,620.00	8,000.00
1BABNBKAX6F232486	2006	94,621.00	121,621.00	18,924.20	7,000.00
2005 ACTIVITY BUS	2005	128,560.00	171,251.00	25,712.00	5,000.00
0224 (84) Blubird	2004	94,308.00	135,747.10	18,861.60	5,714.90
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					62,714.90

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63.34
Unreserved Fund Balance Reappropriated	0970	63.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	63.34

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	379,580.63

Budget Uses

Expenditure Budget	0002	379,580.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,390.06
Operating Reserve	0961	75,916.13
Unreserved Fund Balance Reappropriated	0970	34,473.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	345,106.70
Total Estimated Revenues to Fund Adopted Budget	0004	379,580.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,595.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,595.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,404.44
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,603.55

Budget Uses

Expenditure Budget	0002	41,603.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,603.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,603.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	2.87
Total Estimated Revenues to Fund Adopted Budget	0004	41,603.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

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0740 Darby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	11,180.97

Budget Uses

Expenditure Budget	0002	11,180.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,180.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,180.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,180.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0740-26177385

0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	93,370.55

Budget Uses

Expenditure Budget		0002	93,370.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,770.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,770.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	66,600.00	
District Tax Levy		1110	66,600.00
District Mills		999	6.38
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.38
Total Estimated Revenues to Fund Adopted Budget		0004	93,370.55

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	294,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Fred Davey

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	125,000.00	12,681.42	10%	10.15%	18,446.35	80,228.44	26,325.21	89.32
10 Transportation	18,000.00	2,000.00	20%	11.11%	1,959.11	5,266.00	10,774.89	36.55
11 Bus Depreciation	37,926.03	0.00	N/A	0.00%	27,249.63	0.00	10,676.40	36.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,155.10	2,631.02	20%	20.00%	2,619.52	10,535.58		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	310.49	0.00	N/A	0.00%	310.49	0.00	0.00	0.00
29 Flexibility	34,935.21	0.00	N/A	0.00%	34,935.21	0.00	0.00	0.00
61 Building Reserve	63,088.13	0.00	N/A	0.00%	63,088.13	0.00	0.00	0.00
Total of All Funds	292,414.96	17,312.44			148,608.44	96,030.02	47,776.50	162.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,700.93
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,204.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	761.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	100,315.42
C.	Maximum Budget Limit	(II-C)	124,519.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	24,204.03
E.	Adopted Budget	(II-E)	124,519.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,734.12
H.	Maximum Budget Limit	(II-H)	122,975.65
I.	Highest Budget Without a Vote	(II-I)	128,255.68
J.	Highest Budget	(II-J)	128,255.68
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	125,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,500.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		181.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	181.42	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,446.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,446.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,127.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		125,000.00
1.	BASE Budget Limit	(V-A1)	99,734.12	
2.	Over-BASE Budget	(V-A2)	25,265.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
1.	Direct State Aid Paid By State	(V-B1)	50,688.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,700.93
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		1,204.56
I.	Remaining Fund Balance Available	(V-I)		18,446.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		512.12
1.	Actual Non-Levy Revenue	(V-J1)	512.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		21,713.10
1.	State Guaranteed Tax Base Aid	(V-L1)	15,653.77	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,059.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,734.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	5,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,265.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,265.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.75
1.	District Property Tax Levy Mills	(V-U1)	68.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

01 General Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,446.35
Direct State Aid	3110	50,688.46
Quality Educator	3111	6,700.93
At Risk Student	3112	0.00
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,204.56
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	15,653.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	512.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	5,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,059.33		
Over-BASE Levy	1110(c)	20,265.88		
District Tax Levy			1110	26,325.21
Total Estimated Revenues to Fund Adopted Budget			0004	125,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

10 Transportation Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,788.00
Contingency	0006	478.00
Over-Schedule	0011	12,734.00
Fund Balance for Budget	TFS48	3,959.11
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	1,959.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,633.00
State On-Schedule Trans Reimb	3210	2,633.00
District Tax Levy	1110	10,774.89
District Mills	999	36.55
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	37,926.03

Budget Uses

Expenditure Budget	0002	37,926.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,249.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,249.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,676.40
District Mills	999	36.22
Total Estimated Revenues to Fund Adopted Budget	0004	37,926.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Collins, 30 passenger, Type A School Bus	2014	53,382.00	27,029.20	10,676.40	10,676.40
Total					10,676.40

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

14 Retirement Fund

Adopted Budget	0001	13,155.10

Budget Uses

Expenditure Budget	0002	13,155.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,250.54
Operating Reserve	0961	2,631.02
Unreserved Fund Balance Reappropriated	0970	2,619.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,535.58
Total Estimated Revenues to Fund Adopted Budget	0004	13,155.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	310.49

Budget Uses

Expenditure Budget	0002	310.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	310.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

29 Flexibility Fund

Adopted Budget	0001	34,935.21

Budget Uses

Expenditure Budget	0002	34,935.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,935.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,935.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,935.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0424 Davey Elem

Submit ID: 0424-72693742

61 Building Reserve Fund

Adopted Budget		0001	63,088.13

Budget Uses

Expenditure Budget		0002	63,088.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,088.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,088.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	63,088.13

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	387	23,229,258

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anne Sadorf

(Signature) (Date)

Chairperson, School Trustees: Kristine Mothershead

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,379,266.30	320,116.19	10%	9.47%	0.00	2,156,233.49	1,223,032.81	52.64
10 Transportation	250,000.00	50,000.00	20%	20.00%	78,131.69	36,100.00	135,768.31	5.84
11 Bus Depreciation	154,825.32	0.00	N/A	0.00%	87,241.92	0.00	67,583.40	2.91
13 Tuition	62,261.00		N/A		1,080.66	0.00	61,180.34	2.63
14 Retirement	472,105.00	57,513.09	20%	12.18%	0.00	472,105.00		
17 Adult Education	10,621.04	0.00	35%	0.00%	10,621.04	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,167.42	0.00	N/A	0.00%	16,167.42	0.00	10,000.00	0.43
29 Flexibility	553,225.00	0.00	N/A	0.00%	428,224.41	125,000.59	0.00	0.00
61 Building Reserve	139,039.99	0.00	N/A	0.00%	39,039.99	0.00	100,000.00	4.30
Total of All Funds	5,047,511.07	427,629.28			660,507.13	2,789,439.08	1,597,564.86	68.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 387 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,357,504.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,831.34
D.	At Risk Student	(I-D)	4,341.35
E.	Indian Education For All	(I-E)	8,421.12
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	8,065.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	75,285.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,004.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	386
B.	BASE Budget Limit	(II-B)	2,605,375.56
C.	Maximum Budget Limit	(II-C)	3,246,424.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	744,473.87
E.	Adopted Budget	(II-E)	3,349,849.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,652,879.89
H.	Maximum Budget Limit	(II-H)	3,305,435.39
I.	Highest Budget Without a Vote	(II-I)	3,379,266.30
J.	Highest Budget	(II-J)	3,379,266.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,379,266.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		320,116.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		320,116.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,379,266.30
1.	BASE Budget Limit	(V-A1)	2,652,879.89	
2.	Over-BASE Budget	(V-A2)	726,386.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,357,504.36
1.	Direct State Aid Paid By State	(V-B1)	1,357,504.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,831.34
D.	At Risk Student	(V-D)		4,341.35
E.	Indian Education For All	(V-E)		8,421.12
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		8,065.08
H.	Special Education Allowable Cost Payment	(V-H)		75,285.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,408.48
1.	Actual Non-Levy Revenue	(V-J1)	5,408.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,096,739.16
1.	State Guaranteed Tax Base Aid	(V-L1)	600,092.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	496,646.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,652,879.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		726,386.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		726,386.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.37
U.	Over-BASE Mills	(V-U)		31.27
1.	District Property Tax Levy Mills	(V-U1)	31.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

01 General Fund

Adopted Budget	0001	3,379,266.30

Budget Uses

Expenditure Budget	0002	3,379,266.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,357,504.36
Quality Educator	3111	95,831.34
At Risk Student	3112	4,341.35
Indian Education For All	3113	8,421.12
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	75,285.00
Data For Achievement	3116	8,065.08
State Guaranteed Tax Base Aid	3120	600,092.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,408.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	496,646.40		
Over-BASE Levy	1110(c)	726,386.41		
District Tax Levy			1110	1,223,032.81
Total Estimated Revenues to Fund Adopted Budget			0004	3,379,266.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,000.00
Contingency	0006	3,100.00
Over-Schedule	0011	215,900.00
Fund Balance for Budget	TFS48	128,131.69
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	78,131.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,050.00
State On-Schedule Trans Reimb	3210	17,050.00
District Tax Levy	1110	135,768.31
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	154,825.32

Budget Uses

Expenditure Budget	0002	154,825.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,241.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,241.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	67,583.40
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	154,825.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 PREVOST CRUISER	2018	182,917.00	0.00	36,583.40	36,583.40
2015 AMERITRANS COACH	2015	172,219.00	68,887.60	34,443.80	0.00
2000 VanHoole Cruiser	2009	155,000.00	107,892.69	31,000.00	31,000.00
93 Prevost Cruiser	2003	95,000.00	77,000.00	19,000.00	0.00
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					67,583.40

Budget Report
FY 2019
11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

13 Tuition Fund

Adopted Budget	0001	62,261.00

Budget Uses

Expenditure Budget	0002	62,261.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,080.66
Unreserved Fund Balance Reappropriated	0970	1,080.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,180.34
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	62,261.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

14 Retirement Fund

Adopted Budget	0001	472,105.00

Budget Uses

Expenditure Budget	0002	472,105.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,513.09
Operating Reserve	0961	57,513.09
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	472,105.00
Total Estimated Revenues to Fund Adopted Budget	0004	472,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

17 Adult Education Fund

Adopted Budget	0001	10,621.04

Budget Uses

Expenditure Budget	0002	10,621.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,621.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,621.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,621.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,167.42

Budget Uses

Expenditure Budget	0002	26,167.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,167.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,167.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	26,167.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

29 Flexibility Fund

Adopted Budget	0001	553,225.00

Budget Uses

Expenditure Budget	0002	553,225.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	428,224.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	428,224.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	125,000.59
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	553,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0207 Dawson H S

Submit ID: 0207-64024116

61 Building Reserve Fund

Adopted Budget		0001	139,039.99

Budget Uses

Expenditure Budget		0002	139,039.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,039.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,039.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	4.30
Building Reserves Voted Mills			4.30
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	139,039.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	0.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-43903953

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	3,324,453

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees:

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

Submit ID: 1193-43903953

1193 Deer Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	185,959.07	18,595.91	10%	10.00%	12,905.94	87,617.58	85,435.55	25.70
10 Transportation	1,500.00	300.00	20%	20.00%	544.84	955.16	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,009.03		N/A		4,009.03	0.00	0.00	0.00
14 Retirement	28,000.00	0.00	20%	0.00%	0.00	28,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,301.79	0.00	N/A	0.00%	2,301.79	0.00	0.00	0.00
29 Flexibility	48,166.62	0.00	N/A	0.00%	48,166.62	0.00	0.00	0.00
61 Building Reserve	17,200.00	0.00	N/A	0.00%	0.00	0.00	17,200.00	5.17
Total of All Funds	287,136.51	18,895.91			67,928.22	116,572.74	102,635.55	30.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

11 Dawson

Submit ID: 1193-43903953

1193 Deer Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	73,096.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	2,725.10
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,559.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	150,119.22
C.	Maximum Budget Limit	(II-C)	187,137.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,145.51
E.	Adopted Budget	(II-E)	191,264.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	144,813.56
H.	Maximum Budget Limit	(II-H)	179,566.71
I.	Highest Budget Without a Vote	(II-I)	185,959.07
J.	Highest Budget	(II-J)	194,997.06
K.	Highest Voted Amount	(II-K)	9,037.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	185,959.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,595.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,905.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,905.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,501.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		185,959.07
1.	BASE Budget Limit	(V-A1)	144,813.56	
2.	Over-BASE Budget	(V-A2)	41,145.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,096.57
1.	Direct State Aid Paid By State	(V-B1)	73,096.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		2,725.10
E.	Indian Education For All	(V-E)		435.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		416.80
H.	Special Education Allowable Cost Payment	(V-H)		2,559.69
I.	Remaining Fund Balance Available	(V-I)		12,905.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,894.22
1.	Actual Non-Levy Revenue	(V-J1)	1,894.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,290.04
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,290.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		144,813.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,145.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,145.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.38
1.	District Property Tax Levy Mills	(V-U1)	12.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	185,959.07

Budget Uses

Expenditure Budget	0002	185,959.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,905.94
Direct State Aid	3110	73,096.57
Quality Educator	3111	6,490.00
At Risk Student	3112	2,725.10
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,559.69
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,120.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	773.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,290.04		
Over-BASE Levy	1110(c)	41,145.51		
District Tax Levy			1110	85,435.55
Total Estimated Revenues to Fund Adopted Budget			0004	185,959.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,500.00

Budget Uses

Expenditure Budget	0002	1,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	0.00
Over-Schedule	0011	500.00
Fund Balance for Budget	TFS48	844.84
Operating Reserve	0961	300.00
Unreserved Fund Balance Reappropriated	0970	544.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	455.16
State On-Schedule Trans Reimb	3210	500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,009.03

Budget Uses

Expenditure Budget	0002	4,009.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,009.03
Unreserved Fund Balance Reappropriated	0970	4,009.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,009.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-43903953

14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,301.79

Budget Uses

Expenditure Budget	0002	2,301.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,301.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,301.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,301.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-43903953

29 Flexibility Fund

Adopted Budget	0001	48,166.62

Budget Uses

Expenditure Budget	0002	48,166.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,166.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,166.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,166.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-43903953

61 Building Reserve Fund

Adopted Budget		0001	17,200.00

Budget Uses

Expenditure Budget		0002	17,200.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,200.00	
District Tax Levy		1110	17,200.00
District Mills		999	5.17
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.17
Total Estimated Revenues to Fund Adopted Budget		0004	17,200.00

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	169,991

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,086.83	3,893.15	10%	3.06%	0.00	113,812.80	13,274.03	78.11
10 Transportation	7.07	0.00	20%	0.00%	7.07	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,000.00	0.00	20%	0.00%	941.67	12,058.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	930.22	0.00	N/A	0.00%	930.22	0.00	0.00	0.00
29 Flexibility	1,089.77	0.00	N/A	0.00%	1,089.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	142,113.89	3,893.15			2,968.73	125,871.13	13,274.03	78.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	63,138.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	34.83
E.	Indian Education For All	(I-E)	348.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	333.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,409.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	803.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,095.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	118,527.29
C.	Maximum Budget Limit	(II-C)	147,742.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	124,959.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	120,654.61
H.	Maximum Budget Limit	(II-H)	150,028.67
I.	Highest Budget Without a Vote	(II-I)	127,086.83
J.	Highest Budget	(II-J)	150,028.67
K.	Highest Voted Amount	(II-K)	22,941.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,086.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,893.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,893.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,086.83
1.	BASE Budget Limit	(V-A1)	120,654.61	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,138.30
1.	Direct State Aid Paid By State	(V-B1)	63,138.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		34.83
E.	Indian Education For All	(V-E)		348.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		333.44
H.	Special Education Allowable Cost Payment	(V-H)		2,409.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		208.30
1.	Actual Non-Levy Revenue	(V-J1)	208.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		50,937.46
1.	State Guaranteed Tax Base Aid	(V-L1)	44,095.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,841.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		120,654.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.84
1.	District Property Tax Levy Mills	(V-U1)	37.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	127,086.83

Budget Uses

Expenditure Budget	0002	127,086.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	63,138.30
Quality Educator	3111	3,245.00
At Risk Student	3112	34.83
Indian Education For All	3113	348.16
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,409.12
Data For Achievement	3116	333.44
State Guaranteed Tax Base Aid	3120	44,095.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	199.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8.57
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,841.81		
Over-BASE Levy	1110(c)	6,432.22		
District Tax Levy			1110	13,274.03
Total Estimated Revenues to Fund Adopted Budget			0004	127,086.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7.07

Budget Uses

Expenditure Budget	0002	7.07
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7.07
Fund Balance for Budget	TFS48	7.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	941.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	941.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,058.33
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	930.22

Budget Uses

Expenditure Budget	0002	930.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	930.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	930.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	930.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

29 Flexibility Fund

Adopted Budget	0001	1,089.77

Budget Uses

Expenditure Budget	0002	1,089.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,089.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,089.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,089.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-15758937

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserves Voted Mills		0.00
Building Reserves Permissive Mills		0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 437	N/A	10,528,091

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	429	N/A	10,023,223
Non-located - 12 Deer Lodge	8	N/A	504,868

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Hunter

(Signature) (Date)

Chairperson, School Trustees: John W. Thompson

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
39 Powell
0712 Deer Lodge Elem

Submit ID: 0712-45310193

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,243,400.54	304,118.29	10%	9.38%	0.00	2,054,288.41	1,189,112.13	112.94
10 Transportation	355,486.00	55,283.10	20%	15.55%	0.00	195,175.44	160,310.56	15.23
11 Bus Depreciation	539,678.28	0.00	N/A	0.00%	377,076.57	0.00	162,601.71	15.44
13 Tuition	5,252.74		N/A		5,252.74	0.00	0.00	0.00
14 Retirement	550,000.00	110,000.00	20%	20.00%	70,749.70	479,250.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	164,292.29	0.00	N/A	0.00%	65,292.29	0.00	99,000.00	9.40
29 Flexibility	83,721.78	0.00	N/A	0.00%	83,721.78	0.00	0.00	0.00
61 Building Reserve	152,702.58	0.00	N/A	0.00%	77,702.58	0.00	75,000.00	7.12
Total of All Funds	5,094,534.21	469,401.39			679,795.66	2,728,714.15	1,686,024.40	160.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	345 *
M1	DEER LODGE 7-8	92 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,220,028.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,227.25
D.	At Risk Student	(I-D)	19,608.91
E.	Indian Education For All	(I-E)	9,509.12
F.	American Indian Achievement Gap	(I-F)	4,280.00
G.	Data For Achievement	(I-G)	9,107.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	93,735.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,181.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	436
B.	BASE Budget Limit	(II-B)	2,453,584.24
C.	Maximum Budget Limit	(II-C)	3,060,759.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	769,192.49
E.	Adopted Budget	(II-E)	3,222,776.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,477,458.87
H.	Maximum Budget Limit	(II-H)	3,056,140.50
I.	Highest Budget Without a Vote	(II-I)	3,243,400.54
J.	Highest Budget	(II-J)	3,243,400.54
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,243,400.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		304,118.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		304,118.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,243,400.54
1.	BASE Budget Limit	(V-A1)	2,477,458.87	
2.	Over-BASE Budget	(V-A2)	765,941.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,220,028.84
1.	Direct State Aid Paid By State	(V-B1)	1,220,028.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,227.25
D.	At Risk Student	(V-D)		19,608.91
E.	Indian Education For All	(V-E)		9,509.12
F.	American Indian Achievement Gap	(V-F)		4,280.00
G.	Data For Achievement	(V-G)		9,107.08
H.	Special Education Allowable Cost Payment	(V-H)		93,735.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,857.31
1.	Actual Non-Levy Revenue	(V-J1)	7,857.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		993,104.85
1.	State Guaranteed Tax Base Aid	(V-L1)	569,934.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	423,170.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,477,458.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		765,941.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		765,941.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		72.75
1.	District Property Tax Levy Mills	(V-U1)	72.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,243,400.54

Budget Uses

Expenditure Budget	0002	3,243,400.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,220,028.84
Quality Educator	3111	120,227.25
At Risk Student	3112	19,608.91
Indian Education For All	3113	9,509.12
American Indian Achievement Gap	3114	4,280.00
State Spec Ed Allowable Cost Pymt to Districts	3115	93,735.51
Data For Achievement	3116	9,107.08
State Guaranteed Tax Base Aid	3120	569,934.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	7,857.31

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	423,170.46		
Over-BASE Levy	1110(c)	765,941.67		
District Tax Levy			1110	1,189,112.13
Total Estimated Revenues to Fund Adopted Budget			0004	3,243,400.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	355,486.00

Budget Uses

Expenditure Budget	0002	355,486.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	132,832.44
Contingency	0006	0.00
Over-Schedule	0011	222,653.56
Fund Balance for Budget	TFS48	55,283.10
Operating Reserve	0961	55,283.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	62,343.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	66,416.22
State On-Schedule Trans Reimb	3210	66,416.22
District Tax Levy	1110	160,310.56
District Mills	999	15.23
Total Estimated Revenues to Fund Adopted Budget	0004	355,486.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

11 Bus Depreciation Fund

Adopted Budget	0001	539,678.28

Budget Uses

Expenditure Budget	0002	539,678.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	377,076.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	377,076.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	162,601.71
District Mills	999	15.44
Total Estimated Revenues to Fund Adopted Budget	0004	539,678.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
78	2018	116,000.00	0.00	23,200.00	23,200.00
79	2018	116,000.00	0.00	23,200.00	23,200.00
76	2016	103,600.00	41,440.00	20,720.00	20,720.00
77	2016	100,500.00	40,200.00	20,100.00	20,100.00
70	2014	96,931.00	77,544.80	19,386.20	19,386.20
73	2013	91,998.27	110,397.90	18,399.65	18,399.65
74	2013	91,998.27	110,397.90	18,399.65	18,399.65
75	2012	95,981.05	115,107.26	19,196.21	19,196.21
69	2008	81,745.00	122,617.50	N/A	NA
Total					162,601.71

13 Tuition Fund

Adopted Budget	0001	5,252.74

Budget Uses

Expenditure Budget	0002	5,252.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,252.74
Unreserved Fund Balance Reappropriated	0970	5,252.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,252.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	180,749.70
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	70,749.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	479,250.30
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	164,292.29

Budget Uses

Expenditure Budget	0002	164,292.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,292.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,292.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,000.00
District Mills	999	9.40
Total Estimated Revenues to Fund Adopted Budget	0004	164,292.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	83,721.78

Budget Uses

Expenditure Budget	0002	83,721.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,721.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,721.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83,721.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-45310193

61 Building Reserve Fund

Adopted Budget		0001	152,702.58

Budget Uses

Expenditure Budget		0002	152,702.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77,702.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77,702.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	75,000.00
District Mills		999	7.12
Building Reserves Voted Mills			7.12
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	152,702.58

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	375,000.00	5	225,000.00	75,000.00	75,000.00
Total					75,000.00

Budget Report
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15 Flathead

0307 Deer Park Elem

Submit ID: 0307-43026382

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	160	N/A	2,164,332

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Martin

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-43026382

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,035,798.74	79,211.58	10%	7.65%	0.00	878,718.20	157,080.54	72.58
10 Transportation	491.24	0.00	20%	0.00%	491.24	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	8,089.29		N/A		145.28	0.00	7,944.01	3.67
14 Retirement	152,316.21	30,463.24	20%	20.00%	13,254.22	139,061.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,756.56	0.00	N/A	0.00%	6,756.56	0.00	0.00	0.00
29 Flexibility	414.25	0.00	N/A	0.00%	414.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,203,866.29	109,674.82			21,061.55	1,017,780.19	165,024.55	76.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

15 Flathead

Submit ID: 0307-43026382

0307 Deer Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	138
M1	DEER PARK 7-8	22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	482,928.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,426.76
D.	At Risk Student	(I-D)	3,688.89
E.	Indian Education For All	(I-E)	3,481.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,334.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	33,747.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,030.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,149.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	911,437.13
C.	Maximum Budget Limit	(II-C)	1,141,360.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	976,544.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	970,691.20
H.	Maximum Budget Limit	(II-H)	1,211,833.05
I.	Highest Budget Without a Vote	(II-I)	1,035,798.74
J.	Highest Budget	(II-J)	1,211,833.05
K.	Highest Voted Amount	(II-K)	176,034.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,035,798.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,211.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,211.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,035,798.74
1.	BASE Budget Limit	(V-A1)	970,691.20	
2.	Over-BASE Budget	(V-A2)	65,107.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		482,928.47
1.	Direct State Aid Paid By State	(V-B1)	482,928.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,426.76
D.	At Risk Student	(V-D)		3,688.89
E.	Indian Education For All	(V-E)		3,481.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,334.40
H.	Special Education Allowable Cost Payment	(V-H)		33,747.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,278.53
1.	Actual Non-Levy Revenue	(V-J1)	2,278.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		395,805.50
1.	State Guaranteed Tax Base Aid	(V-L1)	303,832.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,973.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		970,691.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,107.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.08
1.	District Property Tax Levy Mills	(V-U1)	30.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-43026382

01 General Fund

Adopted Budget	0001	1,035,798.74

Budget Uses

Expenditure Budget	0002	1,035,798.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	482,928.47
Quality Educator	3111	45,426.76
At Risk Student	3112	3,688.89
Indian Education For All	3113	3,481.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	33,747.05
Data For Achievement	3116	3,334.40
State Guaranteed Tax Base Aid	3120	303,832.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,278.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,973.00		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	157,080.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,035,798.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	491.24

Budget Uses

Expenditure Budget	0002	491.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	491.24
Fund Balance for Budget	TFS48	491.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	491.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	491.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	8,089.29

Budget Uses

Expenditure Budget	0002	8,089.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145.28
Unreserved Fund Balance Reappropriated	0970	145.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,944.01
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	8,089.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	152,316.21

Budget Uses

Expenditure Budget	0002	152,316.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,717.46
Operating Reserve	0961	30,463.24
Unreserved Fund Balance Reappropriated	0970	13,254.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,061.99
Total Estimated Revenues to Fund Adopted Budget	0004	152,316.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,756.56

Budget Uses

Expenditure Budget	0002	6,756.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,756.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,756.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,756.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	414.25

Budget Uses

Expenditure Budget	0002	414.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	414.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	414.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	414.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

14 Fergus

0281 Denton Elem

Submit ID: 0281-85027816

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 34	N/A	4,719,847

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen Paugh

(Signature) (Date)

Chairperson, School Trustees: Steve Tesarek

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0281 Denton Elem

Submit ID: 0281-85027816

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	484,406.77	48,171.00	10%	9.94%	0.00	189,749.66	294,657.11	62.43
10 Transportation	60,000.00	12,000.00	20%	20.00%	540.34	19,577.80	39,881.86	8.45
11 Bus Depreciation	123,586.19	0.00	N/A	0.00%	119,180.09	0.00	4,406.10	0.93
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	12,708.60	52,291.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,443.33	0.00	N/A	0.00%	5,443.33	0.00	15,000.00	3.18
29 Flexibility	1,699.48	0.00	N/A	0.00%	1,699.48	0.00	0.00	0.00
61 Building Reserve	40,724.81	0.00	N/A	0.00%	40,724.81	0.00	0.00	0.00
Total of All Funds	795,860.58	73,171.00			180,296.65	261,618.86	353,945.07	74.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0281 Denton Elem

Submit ID: 0281-85027816

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	25 *
M1	DENTON 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	160,825.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,035.71
D.	At Risk Student	(I-D)	1,536.82
E.	Indian Education For All	(I-E)	739.84
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	708.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,056.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,656.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	329,751.20
C.	Maximum Budget Limit	(II-C)	410,362.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,963.12
E.	Adopted Budget	(II-E)	481,714.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	318,206.50
H.	Maximum Budget Limit	(II-H)	394,791.58
I.	Highest Budget Without a Vote	(II-I)	470,169.62
J.	Highest Budget	(II-J)	484,406.77
K.	Highest Voted Amount	(II-K)	14,237.15
L.	Amount Approved on Ballot by Voters	(II-L)	14,237.15
M.	Adopted Budget	(II-M)	484,406.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,171.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,171.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		484,406.77
1.	BASE Budget Limit	(V-A1)	318,206.50	
2.	Over-BASE Budget	(V-A2)	166,200.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		160,825.24
1.	Direct State Aid Paid By State	(V-B1)	160,825.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,035.71
D.	At Risk Student	(V-D)		1,536.82
E.	Indian Education For All	(V-E)		739.84
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		708.56
H.	Special Education Allowable Cost Payment	(V-H)		6,056.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,633.30
1.	Actual Non-Levy Revenue	(V-J1)	1,633.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		128,456.84
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,456.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		318,206.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,200.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,200.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.21
1.	District Property Tax Levy Mills	(V-U1)	35.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	484,406.77

Budget Uses

Expenditure Budget	0002	484,406.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	160,825.24
Quality Educator	3111	18,035.71
At Risk Student	3112	1,536.82
Indian Education For All	3113	739.84
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,056.19
Data For Achievement	3116	708.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	197.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,435.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,456.84		
Over-BASE Levy	1110(c)	166,200.27		
District Tax Levy			1110	294,657.11
Total Estimated Revenues to Fund Adopted Budget			0004	484,406.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,798.00
Contingency	0006	1,779.80
Over-Schedule	0011	40,422.20
Fund Balance for Budget	TFS48	12,540.34
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	540.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,788.90
State On-Schedule Trans Reimb	3210	9,788.90
District Tax Levy	1110	39,881.86
District Mills	999	8.45
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

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Submit ID: 0281-85027816

11 Bus Depreciation Fund

Adopted Budget	0001	123,586.19

Budget Uses

Expenditure Budget	0002	123,586.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,180.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,180.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,406.10
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	123,586.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	19,122.80	9,061.40	0.00
2009 ICRP8233	2008	36,494.50	8,298.90	7,298.90	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	23,796.70	11,296.70	0.00
BUS M 1363	2004	21,768.50	9,353.70	4,353.70	0.00
BUS L 4716	2001	37,500.00	32,500.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	26,336.90	3,832.40	2,406.10
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,406.10

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,708.60
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	12,708.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,291.40
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,443.33

Budget Uses

Expenditure Budget	0002	20,443.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,443.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,443.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	3.18
Total Estimated Revenues to Fund Adopted Budget	0004	20,443.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,699.48

Budget Uses

Expenditure Budget	0002	1,699.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,699.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,699.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,699.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	40,724.81

Budget Uses

Expenditure Budget		0002	40,724.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,724.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,724.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	40,724.81

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	27	4,889,838

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen Paugh

(Signature) (Date)

Chairperson, School Trustees: Steve Tesarek

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	618,744.98	61,507.00	10%	9.94%	0.00	353,227.46	265,517.52	54.29
10 Transportation	40,000.00	8,000.00	20%	20.00%	11,514.76	8,177.84	20,307.40	4.15
11 Bus Depreciation	141,756.39	0.00	N/A	0.00%	138,756.39	0.00	3,000.00	0.61
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	28,220.73	46,779.27		
17 Adult Education	15,596.95	0.00	35%	0.00%	15,596.95	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,917.87	0.00	N/A	0.00%	6,917.87	0.00	15,000.00	3.07
29 Flexibility	1,124.12	0.00	N/A	0.00%	1,124.12	0.00	0.00	0.00
61 Building Reserve	31,300.20	0.00	N/A	0.00%	31,300.20	0.00	0.00	0.00
Total of All Funds	945,440.51	84,507.00			233,431.02	408,184.57	303,824.92	62.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	225,794.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,260.16
D.	At Risk Student	(I-D)	36.71
E.	Indian Education For All	(I-E)	587.52
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	562.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,161.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,053.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,051.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	469,510.45
C.	Maximum Budget Limit	(II-C)	585,454.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	145,565.66
E.	Adopted Budget	(II-E)	615,076.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	428,471.42
H.	Maximum Budget Limit	(II-H)	530,973.51
I.	Highest Budget Without a Vote	(II-I)	574,037.08
J.	Highest Budget	(II-J)	618,744.98
K.	Highest Voted Amount	(II-K)	44,707.90
L.	Amount Approved on Ballot by Voters	(II-L)	44,707.90
M.	Adopted Budget	(II-M)	618,744.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,507.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,507.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		618,744.98
1.	BASE Budget Limit	(V-A1)	428,471.42	
2.	Over-BASE Budget	(V-A2)	190,273.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		225,794.23
1.	Direct State Aid Paid By State	(V-B1)	225,794.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,260.16
D.	At Risk Student	(V-D)		36.71
E.	Indian Education For All	(V-E)		587.52
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		562.68
H.	Special Education Allowable Cost Payment	(V-H)		3,161.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,069.81
1.	Actual Non-Levy Revenue	(V-J1)	27,069.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		152,928.34
1.	State Guaranteed Tax Base Aid	(V-L1)	77,684.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	75,243.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		428,471.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,273.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,273.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.38
U.	Over-BASE Mills	(V-U)		38.91
1.	District Property Tax Levy Mills	(V-U1)	38.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	618,744.98

Budget Uses

Expenditure Budget	0002	618,744.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	225,794.23
Quality Educator	3111	17,260.16
At Risk Student	3112	36.71
Indian Education For All	3113	587.52
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,161.97
Data For Achievement	3116	562.68
State Guaranteed Tax Base Aid	3120	77,684.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,312.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	25,757.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	75,243.96		
Over-BASE Levy	1110(c)	190,273.56		
District Tax Levy			1110	265,517.52
Total Estimated Revenues to Fund Adopted Budget			0004	618,744.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,434.40
Contingency	0006	743.44
Over-Schedule	0011	31,822.16
Fund Balance for Budget	TFS48	19,514.76
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	11,514.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,088.92
State On-Schedule Trans Reimb	3210	4,088.92
District Tax Levy	1110	20,307.40
District Mills	999	4.15
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

11 Bus Depreciation Fund

Adopted Budget	0001	141,756.39

Budget Uses

Expenditure Budget	0002	141,756.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,756.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,756.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,000.00
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	141,756.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	28,184.20	9,061.40	1,000.00
2009 ICRP Bus	2008	66,189.00	14,237.80	13,237.80	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	29,296.70	11,296.70	0.00
Bus M 1336	2004	21,768.50	15,561.10	4,353.70	0.00
BUS L 4716	2001	37,500.00	40,000.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					3,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,220.73
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	28,220.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,779.27
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,596.95

Budget Uses

Expenditure Budget	0002	15,596.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,596.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,596.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,596.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,917.87

Budget Uses

Expenditure Budget	0002	21,917.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,917.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,917.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	21,917.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,124.12

Budget Uses

Expenditure Budget	0002	1,124.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0282 Denton H S

Submit ID: 0282-27896378

61 Building Reserve Fund

Adopted Budget		0001	31,300.20

Budget Uses

Expenditure Budget		0002	31,300.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	31,300.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	31,300.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	31,300.20

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	110	N/A	9,178,556

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Aaron Foster

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,077,661.74	116,520.99	10%	10.81%	6,076.06	570,887.35	500,698.33	54.55
10 Transportation	126,981.00	4,332.49	20%	3.41%	0.00	33,293.70	93,687.30	10.21
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	93,979.00		N/A		36,521.53	0.00	57,457.47	6.26
14 Retirement	138,461.00	27,692.20	20%	20.00%	16,016.42	122,444.58		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,079.69	0.00	N/A	0.00%	71,281.69	0.00	29,798.00	3.25
29 Flexibility	28,254.59	0.00	N/A	0.00%	28,254.59	0.00	0.00	0.00
61 Building Reserve	113,940.15	0.00	N/A	0.00%	87,940.15	0.00	26,000.00	2.83
Total of All Funds	1,680,357.17	148,545.68			246,090.44	726,625.63	707,641.10	77.10

50 Debt Service **Tax Jurisdiction**								
32-0592	42,600.00	40,654.12	20-9-438	95.43%	0.00	0.00	42,600.00	4.50

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	82
M1	DESMET 7-8	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	363,079.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,430.00
D.	At Risk Student	(I-D)	9,743.69
E.	Indian Education For All	(I-E)	2,393.60
F.	American Indian Achievement Gap	(I-F)	4,066.00
G.	Data For Achievement	(I-G)	2,292.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	91,642.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,520.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,612.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	110
B.	BASE Budget Limit	(II-B)	824,098.03
C.	Maximum Budget Limit	(II-C)	1,043,409.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	234,055.93
E.	Adopted Budget	(II-E)	1,058,153.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	844,239.86
H.	Maximum Budget Limit	(II-H)	1,064,989.49
I.	Highest Budget Without a Vote	(II-I)	1,077,661.74
J.	Highest Budget	(II-J)	1,077,661.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,077,661.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,766.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,754.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,754.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,076.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,076.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		122,597.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,077,661.74
1.	BASE Budget Limit	(V-A1)	844,239.86	
2.	Over-BASE Budget	(V-A2)	233,421.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		363,079.24
1.	Direct State Aid Paid By State	(V-B1)	363,079.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,430.00
D.	At Risk Student	(V-D)		9,743.69
E.	Indian Education For All	(V-E)		2,393.60
F.	American Indian Achievement Gap	(V-F)		4,066.00
G.	Data For Achievement	(V-G)		2,292.40
H.	Special Education Allowable Cost Payment	(V-H)		91,642.55
I.	Remaining Fund Balance Available	(V-I)		6,076.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,298.43
1.	Actual Non-Levy Revenue	(V-J1)	5,298.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,217.89
1.	State Guaranteed Tax Base Aid	(V-L1)	46,941.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	267,276.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		844,239.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		233,421.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		233,421.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.43
1.	District Property Tax Levy Mills	(V-U1)	25.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,077,661.74

Budget Uses

Expenditure Budget	0002	1,077,661.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,076.06
Direct State Aid	3110	363,079.24
Quality Educator	3111	45,430.00
At Risk Student	3112	9,743.69
Indian Education For All	3113	2,393.60
American Indian Achievement Gap	3114	4,066.00
State Spec Ed Allowable Cost Pymt to Districts	3115	91,642.55
Data For Achievement	3116	2,292.40
State Guaranteed Tax Base Aid	3120	46,941.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,898.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	400.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	267,276.45		
Over-BASE Levy	1110(c)	233,421.88		
District Tax Levy			1110	500,698.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,077,661.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	126,981.00

Budget Uses

Expenditure Budget	0002	126,981.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,267.00
Contingency	0006	3,026.70
Over-Schedule	0011	93,687.30
Fund Balance for Budget	TFS48	4,332.49
Operating Reserve	0961	4,332.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	16,646.85
State On-Schedule Trans Reimb	3210	16,646.85
District Tax Levy	1110	93,687.30
District Mills	999	10.21
Total Estimated Revenues to Fund Adopted Budget	0004	126,981.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

13 Tuition Fund

Adopted Budget	0001	93,979.00

Budget Uses

Expenditure Budget	0002	93,979.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,521.53
Unreserved Fund Balance Reappropriated	0970	36,521.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,457.47
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	93,979.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

14 Retirement Fund

Adopted Budget	0001	138,461.00

Budget Uses

Expenditure Budget	0002	138,461.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,708.62
Operating Reserve	0961	27,692.20
Unreserved Fund Balance Reappropriated	0970	16,016.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,444.58
Total Estimated Revenues to Fund Adopted Budget	0004	138,461.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101,079.69

Budget Uses

Expenditure Budget	0002	101,079.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,281.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,281.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,798.00
District Mills	999	3.25
Total Estimated Revenues to Fund Adopted Budget	0004	101,079.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,254.59

Budget Uses

Expenditure Budget	0002	28,254.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,254.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,254.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,254.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

50 Debt Service Fund

32-0592

Taxable Value		9,462,997.00
Adopted Budget	0001	42,600.00

Budget Uses

Expenditure Budget	0002	42,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,654.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	40,654.12
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,600.00
Jurisdiction Mills	999	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	42,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/15/1999	07/01/2019	475,000.00	0.00	40,000.00	2,200.00	400.00
Total Bond Requirements							42,600.00
Total Debt Service Requirements						0002	42,600.00

Budget Report
FY 2019

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-15746748

61 Building Reserve Fund

Adopted Budget		0001	113,940.15

Budget Uses

Expenditure Budget		0002	113,940.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,940.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,940.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,000.00	
District Tax Levy		1110	26,000.00
District Mills		999	2.83
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.83
Total Estimated Revenues to Fund Adopted Budget		0004	113,940.15

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	748	N/A	14,372,088

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Jed Petersen

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,019,788.02	498,491.81	10%	9.93%	0.00	3,549,915.82	1,469,872.20	102.28
10 Transportation	113,574.00	22,714.80	20%	20.00%	19,010.24	0.00	94,563.76	6.58
11 Bus Depreciation	67,785.56	0.00	N/A	0.00%	67,785.56	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	647,926.00	129,585.20	20%	20.00%	5,007.84	642,918.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	72,683.16	0.00	N/A	0.00%	22,683.16	0.00	50,000.00	3.48
29 Flexibility	140,708.72	0.00	N/A	0.00%	140,708.72	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	6,062,465.46	650,791.81			255,195.52	4,192,833.98	1,614,435.96	112.34

50 Debt Service **Tax Jurisdiction**								
#10	631,571.78	29,862.11	20-9-438	4.73%	0.00	0.00	631,571.78	43.94

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	596
M1	DILLON 7-8	152

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,036,163.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	173,607.50
D.	At Risk Student	(I-D)	24,733.01
E.	Indian Education For All	(I-E)	16,276.48
F.	American Indian Achievement Gap	(I-F)	6,848.00
G.	Data For Achievement	(I-G)	15,588.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	174,817.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	37,542.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,716.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	731
B.	BASE Budget Limit	(II-B)	4,030,691.50
C.	Maximum Budget Limit	(II-C)	5,049,030.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	4,909,524.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,140,955.09
H.	Maximum Budget Limit	(II-H)	5,179,406.05
I.	Highest Budget Without a Vote	(II-I)	5,019,788.02
J.	Highest Budget	(II-J)	5,179,406.05
K.	Highest Voted Amount	(II-K)	159,618.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,019,788.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		498,491.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		498,491.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,019,788.02
1.	BASE Budget Limit	(V-A1)	4,140,955.09	
2.	Over-BASE Budget	(V-A2)	878,832.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,036,163.22
1.	Direct State Aid Paid By State	(V-B1)	2,036,163.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		173,607.50
D.	At Risk Student	(V-D)		24,733.01
E.	Indian Education For All	(V-E)		16,276.48
F.	American Indian Achievement Gap	(V-F)		6,848.00
G.	Data For Achievement	(V-G)		15,588.32
H.	Special Education Allowable Cost Payment	(V-H)		174,817.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,052.40
1.	Actual Non-Levy Revenue	(V-J1)	3,052.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,689,868.35
1.	State Guaranteed Tax Base Aid	(V-L1)	1,098,829.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	591,039.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,140,955.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		878,832.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.15
1.	District Property Tax Levy Mills	(V-U1)	61.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		102.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,019,788.02

Budget Uses

Expenditure Budget	0002	5,019,788.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,036,163.22
Quality Educator	3111	173,607.50
At Risk Student	3112	24,733.01
Indian Education For All	3113	16,276.48
American Indian Achievement Gap	3114	6,848.00
State Spec Ed Allowable Cost Pymt to Districts	3115	174,817.81
Data For Achievement	3116	15,588.32
State Guaranteed Tax Base Aid	3120	1,098,829.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,052.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	591,039.27		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	1,469,872.20
Total Estimated Revenues to Fund Adopted Budget			0004	5,019,788.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

10 Transportation Fund

Adopted Budget	0001	113,574.00

Budget Uses

Expenditure Budget	0002	113,574.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	113,574.00
Fund Balance for Budget	TFS48	41,725.04
Operating Reserve	0961	22,714.80
Unreserved Fund Balance Reappropriated	0970	19,010.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	94,563.76
District Mills	999	6.58
Total Estimated Revenues to Fund Adopted Budget	0004	113,574.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	67,785.56

Budget Uses

Expenditure Budget	0002	67,785.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,785.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,785.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,785.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	647,926.00

Budget Uses

Expenditure Budget	0002	647,926.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,593.04
Operating Reserve	0961	129,585.20
Unreserved Fund Balance Reappropriated	0970	5,007.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	642,918.16
Total Estimated Revenues to Fund Adopted Budget	0004	647,926.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	72,683.16

Budget Uses

Expenditure Budget	0002	72,683.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,683.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,683.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	3.48
Total Estimated Revenues to Fund Adopted Budget	0004	72,683.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

29 Flexibility Fund

Adopted Budget	0001	140,708.72

Budget Uses

Expenditure Budget	0002	140,708.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,708.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,708.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,708.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

50 Debt Service Fund

#10

Taxable Value		14,372,088.00
Adopted Budget	0001	631,571.78

Budget Uses

Expenditure Budget	0002	631,571.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,862.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	29,862.11
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	631,571.78
Jurisdiction Mills	999	43.94
Total Estimated Revenues to Fund Adopted Budget	0004	631,571.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	5,975,000.00	435,000.00	181,950.00	400.00
Total Bond Requirements							617,350.00

SIDs

Issue Type	Amount
Elementary	14,221.78
Total SID Requirements	14,221.78

Total Debt Service Requirements	0002	631,571.78

Budget Report
FY 2019

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-83523491

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-00093838

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	802,560

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Clark

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-00093838

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	99,174.41	11,093.75	10%	11.19%	1,456.56	51,231.98	46,485.87	57.92
10 Transportation	850.00	170.00	20%	20.00%	263.12	586.88	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,600.00	2,520.00	20%	20.00%	5,897.25	6,702.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	202.03	0.00	N/A	0.00%	202.03	0.00	0.00	0.00
29 Flexibility	1,921.69	0.00	N/A	0.00%	1,921.69	0.00	0.00	0.00
61 Building Reserve	2,013.00	0.00	N/A	0.00%	2,013.00	0.00	0.00	0.00
Total of All Funds	116,761.13	13,783.75			11,753.65	58,521.61	46,485.87	57.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-00093838

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,204.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	86.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	85,952.00
C.	Maximum Budget Limit	(II-C)	106,663.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	102,346.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	82,779.51
H.	Maximum Budget Limit	(II-H)	102,678.32
I.	Highest Budget Without a Vote	(II-I)	99,174.41
J.	Highest Budget	(II-J)	102,834.23
K.	Highest Voted Amount	(II-K)	3,659.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	99,174.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,093.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,093.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,456.56
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,456.56	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,550.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		99,174.41
1.	BASE Budget Limit	(V-A1)	82,779.51	
2.	Over-BASE Budget	(V-A2)	16,394.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		1,204.56
I.	Remaining Fund Balance Available	(V-I)		1,456.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		33,315.11
1.	State Guaranteed Tax Base Aid	(V-L1)	3,224.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,090.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		82,779.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,394.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.43
1.	District Property Tax Levy Mills	(V-U1)	20.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	99,174.41

Budget Uses

Expenditure Budget	0002	99,174.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,456.56
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,204.56
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	3,224.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,090.97		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	46,485.87
Total Estimated Revenues to Fund Adopted Budget			0004	99,174.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	850.00

Budget Uses

Expenditure Budget	0002	850.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	750.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	433.12
Operating Reserve	0961	170.00
Unreserved Fund Balance Reappropriated	0970	263.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	161.88
State On-Schedule Trans Reimb	3210	425.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,600.00

Budget Uses

Expenditure Budget	0002	12,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,417.25
Operating Reserve	0961	2,520.00
Unreserved Fund Balance Reappropriated	0970	5,897.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,702.75
Total Estimated Revenues to Fund Adopted Budget	0004	12,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	202.03

Budget Uses

Expenditure Budget	0002	202.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	202.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	202.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	202.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,921.69

Budget Uses

Expenditure Budget	0002	1,921.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,921.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,921.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,921.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-00093838

61 Building Reserve Fund

Adopted Budget		0001	2,013.00

Budget Uses

Expenditure Budget		0002	2,013.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,013.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,013.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,013.00

Budget Report
FY 2019

45 Sanders

0809 Dixon Elem

Submit ID: 0809-97757269

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	52	N/A	502,428

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charlotte Morigeau

(Signature) (Date)

Chairperson, School Trustees: Bob Ranney

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

0809 Dixon Elem

Submit ID: 0809-97757269

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	497,963.56	49,390.46	10%	9.92%	0.00	422,744.42	75,219.14	149.69
10 Transportation	112,450.00	14,894.78	20%	13.25%	0.00	28,536.95	83,913.05	167.02
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,887.41		N/A		3,887.41	0.00	0.00	0.00
14 Retirement	136,000.00	27,200.00	20%	20.00%	26,118.43	109,881.57		
17 Adult Education	650.00	227.50	35%	35.00%	355.97	0.00	294.03	0.59
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21.13	0.00	N/A	0.00%	19.88	1.25	0.00	0.00
29 Flexibility	704.36	0.00	N/A	0.00%	704.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	751,676.46	91,712.74			31,086.05	561,164.19	159,426.22	317.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

45 Sanders

0809 Dixon Elem

Submit ID: 0809-97757269

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	43
M1	DIXON 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	205,611.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,851.30
D.	At Risk Student	(I-D)	14,564.99
E.	Indian Education For All	(I-E)	1,131.52
F.	American Indian Achievement Gap	(I-F)	5,350.00
G.	Data For Achievement	(I-G)	1,083.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,874.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,609.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,474.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	423,346.18
C.	Maximum Budget Limit	(II-C)	515,341.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	477,275.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	444,034.68
H.	Maximum Budget Limit	(II-H)	545,321.51
I.	Highest Budget Without a Vote	(II-I)	497,963.56
J.	Highest Budget	(II-J)	545,321.51
K.	Highest Voted Amount	(II-K)	47,357.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	497,963.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		49,390.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		49,390.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		497,963.56
1.	BASE Budget Limit	(V-A1)	444,034.68	
2.	Over-BASE Budget	(V-A2)	53,928.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		205,611.69
1.	Direct State Aid Paid By State	(V-B1)	205,611.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,851.30
D.	At Risk Student	(V-D)		14,564.99
E.	Indian Education For All	(V-E)		1,131.52
F.	American Indian Achievement Gap	(V-F)		5,350.00
G.	Data For Achievement	(V-G)		1,083.68
H.	Special Education Allowable Cost Payment	(V-H)		12,874.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		152.97
1.	Actual Non-Levy Revenue	(V-J1)	152.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		168,414.16
1.	State Guaranteed Tax Base Aid	(V-L1)	147,123.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,290.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		444,034.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,928.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,928.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		107.34
1.	District Property Tax Levy Mills	(V-U1)	107.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		149.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	497,963.56

Budget Uses

Expenditure Budget	0002	497,963.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	205,611.69
Quality Educator	3111	34,851.30
At Risk Student	3112	14,564.99
Indian Education For All	3113	1,131.52
American Indian Achievement Gap	3114	5,350.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,874.37
Data For Achievement	3116	1,083.68
State Guaranteed Tax Base Aid	3120	147,123.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	152.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,290.26		
Over-BASE Levy	1110(c)	53,928.88		
District Tax Levy			1110	75,219.14
Total Estimated Revenues to Fund Adopted Budget			0004	497,963.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	112,450.00

Budget Uses

Expenditure Budget	0002	112,450.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,942.68
Contingency	0006	2,594.27
Over-Schedule	0011	83,913.05
Fund Balance for Budget	TFS48	14,894.78
Operating Reserve	0961	14,894.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,268.47
State On-Schedule Trans Reimb	3210	14,268.48
District Tax Levy	1110	83,913.05
District Mills	999	167.02
Total Estimated Revenues to Fund Adopted Budget	0004	112,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,887.41

Budget Uses

Expenditure Budget	0002	3,887.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,887.41
Unreserved Fund Balance Reappropriated	0970	3,887.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,887.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0809 Dixon Elem

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14 Retirement Fund

Adopted Budget	0001	136,000.00

Budget Uses

Expenditure Budget	0002	136,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,318.43
Operating Reserve	0961	27,200.00
Unreserved Fund Balance Reappropriated	0970	26,118.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	109,881.57
Total Estimated Revenues to Fund Adopted Budget	0004	136,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	650.00

Budget Uses

Expenditure Budget	0002	650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	583.47
Operating Reserve	0961	227.50
Unreserved Fund Balance Reappropriated	0970	355.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	294.03
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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45 Sanders

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21.13

Budget Uses

Expenditure Budget	0002	21.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.25
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

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29 Flexibility Fund

Adopted Budget	0001	704.36

Budget Uses

Expenditure Budget	0002	704.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	704.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	704.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	704.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0809-97757269

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	61	*	28	1,790,327

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Connie Jones

(Signature) (Date)

Chairperson, School Trustees: Iris Kill Eagle

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,096,159.74	91,351.11	10%	8.33%	0.00	825,622.14	270,537.60	151.12
10 Transportation	169,344.92	33,868.98	20%	20.00%	11,878.67	50,021.02	107,445.23	60.01
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	145,000.00	29,000.00	20%	20.00%	3,949.54	141,050.46		
17 Adult Education	10,150.87	3,552.80	35%	35.00%	7,785.45	0.00	2,365.42	1.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84.06	0.00	N/A	0.00%	84.06	0.00	0.00	0.00
29 Flexibility	2,847.98	0.00	N/A	0.00%	2,847.98	0.00	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,424,031.00	157,772.89			26,989.13	1,016,693.62	380,348.25	212.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	44
M1	DODSON 7-8	17
H1	DODSON HS 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	462,572.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,446.77
D.	At Risk Student	(I-D)	7,323.90
E.	Indian Education For All	(I-E)	1,936.64
F.	American Indian Achievement Gap	(I-F)	16,692.00
G.	Data For Achievement	(I-G)	1,854.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	23,735.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,416.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,016.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,909.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	917,536.96
C.	Maximum Budget Limit	(II-C)	1,139,821.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,078,574.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	935,122.02
H.	Maximum Budget Limit	(II-H)	1,158,981.33
I.	Highest Budget Without a Vote	(II-I)	1,096,159.74
J.	Highest Budget	(II-J)	1,158,981.33
K.	Highest Voted Amount	(II-K)	62,821.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,096,159.74

Budget Report
FY 2019
36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			91,351.11
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			91,351.11

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,338.66	7,397.21	23,735.87
B.	Special Education RSBG to Coop	3,061.59	1,355.13	4,416.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,760.10	3,500.94	11,261.04

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	366,266.80	199,619.00	565,885.80
		522,583.80	512,255.00	1,034,838.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	184,472.08	180,826.02	365,298.10
H.	Special Education in BASE@40%	7,760.10	3,500.94	11,261.04
I.	Subsidized BASE Amount	192,232.18	184,326.96	376,559.14
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,096,159.74
	1. BASE Budget Limit	(V-A1)	935,122.02	
	2. Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		462,572.95
	1. Direct State Aid Paid By State	(V-B1)	462,572.95	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,446.77
D.	At Risk Student	(V-D)		7,323.90
E.	Indian Education For All	(V-E)		1,936.64
F.	American Indian Achievement Gap	(V-F)		16,692.00
G.	Data For Achievement	(V-G)		1,854.76

H.	Special Education Allowable Cost Payment	(V-H)		23,735.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		376,559.13
1.	State Guaranteed Tax Base Aid	(V-L1)	267,059.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,499.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		935,122.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.96
T.	BASE Mills - High School	(V-T)		21.21
U.	Over-BASE Mills	(V-U)		89.95
1.	District Property Tax Levy Mills	(V-U1)	89.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		151.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

01 General Fund

Adopted Budget	0001	1,096,159.74

Budget Uses

Expenditure Budget	0002	1,096,159.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	462,572.95
Quality Educator	3111	44,446.77
At Risk Student	3112	7,323.90
Indian Education For All	3113	1,936.64
American Indian Achievement Gap	3114	16,692.00
State Spec Ed Allowable Cost Pymt to Districts	3115	23,735.87
Data For Achievement	3116	1,854.76
State Guaranteed Tax Base Aid	3120	267,059.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,499.88		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	270,537.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,096,159.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	169,344.92

Budget Uses

Expenditure Budget	0002	169,344.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,473.65
Contingency	0006	4,547.37
Over-Schedule	0011	119,323.90
Fund Balance for Budget	TFS48	45,747.65
Operating Reserve	0961	33,868.98
Unreserved Fund Balance Reappropriated	0970	11,878.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,010.51
State On-Schedule Trans Reimb	3210	25,010.51
District Tax Levy	1110	107,445.23
District Mills	999	60.01
Total Estimated Revenues to Fund Adopted Budget	0004	169,344.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,949.54
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	3,949.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	141,050.46
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,150.87

Budget Uses

Expenditure Budget	0002	10,150.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,338.25
Operating Reserve	0961	3,552.80
Unreserved Fund Balance Reappropriated	0970	7,785.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,365.42
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	10,150.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	84.06

Budget Uses

Expenditure Budget	0002	84.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

29 Flexibility Fund

Adopted Budget	0001	2,847.98

Budget Uses

Expenditure Budget	0002	2,847.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,847.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,847.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,847.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0648 Dodson K-12

Submit ID: 0648-86050399

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserves Voted Mills		0.00
Building Reserves Permissive Mills		0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 101	N/A	3,977,105

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Scott Struna

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	868,415.78	209,860.38	10%	24.17%	5,213.07	542,324.12	320,878.59	80.68
10 Transportation	65,553.35	13,110.67	20%	20.00%	3,607.22	22,469.35	39,476.78	9.93
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	95,057.42	19,011.48	20%	20.00%	10,864.17	84,193.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,260.51	0.00	N/A	0.00%	14,260.51	0.00	0.00	0.00
29 Flexibility	8,080.38	0.00	N/A	0.00%	8,080.38	0.00	0.00	0.00
61 Building Reserve	25,600.00	0.00	N/A	0.00%	0.00	0.00	25,600.00	6.44
Total of All Funds	1,076,967.44	241,982.53			42,025.35	648,986.72	385,955.37	97.05

50 Debt Service Tax Jurisdiction								
#11	55,590.00	11,158.62	20-9-438	20.07%	0.00	0.00	55,590.00	13.98

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	72 *
M1	DRUMMOND 7-8	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	341,419.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,876.72
D.	At Risk Student	(I-D)	4,753.90
E.	Indian Education For All	(I-E)	2,197.76
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	2,104.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,723.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,768.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,273.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	708,098.80
C.	Maximum Budget Limit	(II-C)	881,569.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	878,748.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	697,766.20
H.	Maximum Budget Limit	(II-H)	870,021.95
I.	Highest Budget Without a Vote	(II-I)	868,415.78
J.	Highest Budget	(II-J)	880,050.82
K.	Highest Voted Amount	(II-K)	11,635.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	868,415.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,841.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		123,018.80
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	123,018.80	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,213.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,213.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		215,073.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		868,415.78
1.	BASE Budget Limit	(V-A1)	697,766.20	
2.	Over-BASE Budget	(V-A2)	170,649.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		341,419.85
1.	Direct State Aid Paid By State	(V-B1)	341,419.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,876.72
D.	At Risk Student	(V-D)		4,753.90
E.	Indian Education For All	(V-E)		2,197.76
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		2,104.84
H.	Special Education Allowable Cost Payment	(V-H)		27,723.94
I.	Remaining Fund Balance Available	(V-I)		5,213.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,555.90
1.	Actual Non-Levy Revenue	(V-J1)	3,555.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		273,850.22
1.	State Guaranteed Tax Base Aid	(V-L1)	123,621.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	150,229.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		697,766.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,649.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.91
1.	District Property Tax Levy Mills	(V-U1)	42.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	868,415.78

Budget Uses

Expenditure Budget	0002	868,415.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,213.07
Direct State Aid	3110	341,419.85
Quality Educator	3111	35,876.72
At Risk Student	3112	4,753.90
Indian Education For All	3113	2,197.76
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,723.94
Data For Achievement	3116	2,104.84
State Guaranteed Tax Base Aid	3120	123,621.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,555.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	150,229.01		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	320,878.59
Total Estimated Revenues to Fund Adopted Budget			0004	868,415.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,553.35

Budget Uses

Expenditure Budget	0002	65,553.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,426.68
Contingency	0006	2,042.67
Over-Schedule	0011	43,084.00
Fund Balance for Budget	TFS48	16,717.89
Operating Reserve	0961	13,110.67
Unreserved Fund Balance Reappropriated	0970	3,607.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,234.67
State On-Schedule Trans Reimb	3210	11,234.68
District Tax Levy	1110	39,476.78
District Mills	999	9.93
Total Estimated Revenues to Fund Adopted Budget	0004	65,553.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	95,057.42

Budget Uses

Expenditure Budget	0002	95,057.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,875.65
Operating Reserve	0961	19,011.48
Unreserved Fund Balance Reappropriated	0970	10,864.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	84,193.25
Total Estimated Revenues to Fund Adopted Budget	0004	95,057.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,260.51

Budget Uses

Expenditure Budget	0002	14,260.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,260.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,260.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,260.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite
0419 Drummond Elem

Submit ID: 0419-80978074

29 Flexibility Fund

Adopted Budget	0001	8,080.38

Budget Uses

Expenditure Budget	0002	8,080.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,080.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,080.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,080.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

50 Debt Service Fund

#11

Taxable Value		3,977,105.00
Adopted Budget	0001	55,590.00

Budget Uses

Expenditure Budget	0002	55,590.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,158.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	11,158.62
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,590.00
Jurisdiction Mills	999	13.98
Total Estimated Revenues to Fund Adopted Budget	0004	55,590.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/05/2011	06/30/2021	475,000.00	110,000.00	50,000.00	5,240.00	350.00
Total Bond Requirements							55,590.00
Total Debt Service Requirements						0002	55,590.00

Budget Report
FY 2019

20 Granite

0419 Drummond Elem

Submit ID: 0419-80978074

61 Building Reserve Fund

Adopted Budget		0001	25,600.00

Budget Uses

Expenditure Budget		0002	25,600.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,600.00	
District Tax Levy		1110	25,600.00
District Mills		999	6.44
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.44
Total Estimated Revenues to Fund Adopted Budget		0004	25,600.00

Budget Report
FY 2019

20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	80	5,084,412

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Scott Struna

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	875,673.54	172,683.24	10%	19.72%	17,986.17	639,415.43	218,271.94	42.93
10 Transportation	65,421.52	13,084.30	20%	20.00%	4,183.20	22,614.31	38,624.01	7.60
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,811.09		N/A		0.00	0.00	5,811.09	1.14
14 Retirement	85,460.97	17,092.19	20%	20.00%	13,121.09	72,339.88		
17 Adult Education	2,859.54	0.00	35%	0.00%	2,859.54	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,688.60	0.00	N/A	0.00%	13,688.60	0.00	0.00	0.00
29 Flexibility	60,857.04	0.00	N/A	0.00%	60,857.04	0.00	0.00	0.00
61 Building Reserve	22,900.00	0.00	N/A	0.00%	0.00	0.00	22,900.00	4.50
Total of All Funds	1,132,672.30	202,859.73			112,695.64	734,369.62	285,607.04	56.17

50 Debt Service Tax Jurisdiction								
2	88,360.00	39,562.20	20-9-438	44.77%	0.00	0.00	88,360.00	17.38

Budget Report
FY 2019

20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 80 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	394,225.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,160.11
D.	At Risk Student	(I-D)	3,442.96
E.	Indian Education For All	(I-E)	1,740.80
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,667.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,443.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,814.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,771.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	742,604.98
C.	Maximum Budget Limit	(II-C)	923,545.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,925.25
E.	Adopted Budget	(II-E)	859,530.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	758,748.29
H.	Maximum Budget Limit	(II-H)	944,290.15
I.	Highest Budget Without a Vote	(II-I)	875,673.54
J.	Highest Budget	(II-J)	944,290.15
K.	Highest Voted Amount	(II-K)	68,616.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	875,673.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,567.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		85,115.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	85,115.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,986.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,986.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,669.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		875,673.54
1.	BASE Budget Limit	(V-A1)	758,748.29	
2.	Over-BASE Budget	(V-A2)	116,925.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		394,225.39
1.	Direct State Aid Paid By State	(V-B1)	394,225.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,160.11
D.	At Risk Student	(V-D)		3,442.96
E.	Indian Education For All	(V-E)		1,740.80
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,667.20
H.	Special Education Allowable Cost Payment	(V-H)		11,443.32
I.	Remaining Fund Balance Available	(V-I)		17,986.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,357.62
1.	Actual Non-Levy Revenue	(V-J1)	3,357.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,082.72
1.	State Guaranteed Tax Base Aid	(V-L1)	194,736.03	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	101,346.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		758,748.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,925.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,925.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.93
U.	Over-BASE Mills	(V-U)		23.00
1.	District Property Tax Levy Mills	(V-U1)	23.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

01 General Fund

Adopted Budget	0001	875,673.54

Budget Uses

Expenditure Budget	0002	875,673.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,986.17
Direct State Aid	3110	394,225.39
Quality Educator	3111	28,160.11
At Risk Student	3112	3,442.96
Indian Education For All	3113	1,740.80
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,443.32
Data For Achievement	3116	1,667.20
State Guaranteed Tax Base Aid	3120	194,736.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,357.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	101,346.69		
Over-BASE Levy	1110(c)	116,925.25		
District Tax Levy			1110	218,271.94
Total Estimated Revenues to Fund Adopted Budget			0004	875,673.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,421.52

Budget Uses

Expenditure Budget	0002	65,421.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,558.46
Contingency	0006	2,055.85
Over-Schedule	0011	42,807.21
Fund Balance for Budget	TFS48	17,267.50
Operating Reserve	0961	13,084.30
Unreserved Fund Balance Reappropriated	0970	4,183.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,307.15
State On-Schedule Trans Reimb	3210	11,307.16
District Tax Levy	1110	38,624.01
District Mills	999	7.60
Total Estimated Revenues to Fund Adopted Budget	0004	65,421.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	5,811.09

Budget Uses

Expenditure Budget	0002	5,811.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,811.09
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	5,811.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	85,460.97

Budget Uses

Expenditure Budget	0002	85,460.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,213.28
Operating Reserve	0961	17,092.19
Unreserved Fund Balance Reappropriated	0970	13,121.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,339.88
Total Estimated Revenues to Fund Adopted Budget	0004	85,460.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

17 Adult Education Fund

Adopted Budget	0001	2,859.54

Budget Uses

Expenditure Budget	0002	2,859.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,859.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,859.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,859.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,688.60

Budget Uses

Expenditure Budget	0002	13,688.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,688.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,688.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,688.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	60,857.04

Budget Uses

Expenditure Budget	0002	60,857.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,857.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,857.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,857.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
2

Taxable Value		5,084,412.00
Adopted Budget	0001	88,360.00

Budget Uses

Expenditure Budget	0002	88,360.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,562.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	39,562.20
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,360.00
Jurisdiction Mills	999	17.38
Total Estimated Revenues to Fund Adopted Budget	0004	88,360.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	04/05/2011	06/30/2021	720,000.00	165,000.00	80,000.00	8,010.00	350.00
Total Bond Requirements							88,360.00
Total Debt Service Requirements						0002	88,360.00

Budget Report
FY 2019
20 Granite

0420 Drummond H S

Submit ID: 0420-56827664

61 Building Reserve Fund

Adopted Budget		0001	22,900.00

Budget Uses

Expenditure Budget		0002	22,900.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,900.00	
District Tax Levy		1110	22,900.00
District Mills		999	4.50
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.50
Total Estimated Revenues to Fund Adopted Budget		0004	22,900.00

Budget Report
FY 2019

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-29873940

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	823,255

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: John Hayne

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
37 Pondera
0671 Dupuyer Elem

Submit ID: 0671-29873940

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	169,308.03	16,634.27	10%	9.82%	0.00	113,811.89	55,496.14	67.41
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,000.00	4,400.00	20%	20.00%	12,219.64	9,780.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	28,716.45	0.00	N/A	0.00%	28,716.45	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	220,024.48	21,034.27			40,936.09	123,592.25	55,496.14	67.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-29873940

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	73,096.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,735.00
D.	At Risk Student	(I-D)	1,899.00
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,011.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,003.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	587.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	137,914.88
C.	Maximum Budget Limit	(II-C)	171,230.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	159,297.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	147,925.08
H.	Maximum Budget Limit	(II-H)	182,035.80
I.	Highest Budget Without a Vote	(II-I)	169,308.03
J.	Highest Budget	(II-J)	182,035.80
K.	Highest Voted Amount	(II-K)	12,727.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	169,308.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,634.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,634.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		169,308.03
1.	BASE Budget Limit	(V-A1)	147,925.08	
2.	Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,096.57
1.	Direct State Aid Paid By State	(V-B1)	73,096.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,735.00
D.	At Risk Student	(V-D)		1,899.00
E.	Indian Education For All	(V-E)		435.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		416.80
H.	Special Education Allowable Cost Payment	(V-H)		3,011.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		892.64
1.	Actual Non-Levy Revenue	(V-J1)	892.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		58,438.47
1.	State Guaranteed Tax Base Aid	(V-L1)	24,325.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,113.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		147,925.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.97
1.	District Property Tax Levy Mills	(V-U1)	25.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	169,308.03

Budget Uses

Expenditure Budget	0002	169,308.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	73,096.57
Quality Educator	3111	9,735.00
At Risk Student	3112	1,899.00
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,011.40
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	24,325.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	502.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	389.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,113.19		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	55,496.14
Total Estimated Revenues to Fund Adopted Budget			0004	169,308.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,619.64
Operating Reserve	0961	4,400.00
Unreserved Fund Balance Reappropriated	0970	12,219.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,780.36
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,716.45

Budget Uses

Expenditure Budget	0002	28,716.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,716.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,716.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,716.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-29873940

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 109	* 33	7,029,306

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	62	25	3,979,832
Non-located - 37 Pondera	47	8	3,049,474

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Brumwell

(Signature) (Date)

Chairperson, School Trustees: Mary Erickson

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,651,756.14	221,791.42	10%	13.43%	0.00	815,544.42	836,211.72	118.96
10 Transportation	160,000.00	32,000.00	20%	20.00%	11,444.77	54,382.72	94,172.51	13.40
11 Bus Depreciation	389,982.34	0.00	N/A	0.00%	321,206.54	2,000.00	66,775.80	9.50
13 Tuition	26,140.00		N/A		1,480.95	0.00	24,659.05	3.51
14 Retirement	215,000.00	43,000.00	20%	20.00%	21,377.55	193,622.45		
17 Adult Education	25,000.00	0.00	35%	0.00%	22,142.89	150.00	2,707.11	0.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,093.23	0.00	N/A	0.00%	37,693.23	400.00	0.00	0.00
29 Flexibility	59,685.09	0.00	N/A	0.00%	56,685.09	3,000.00	0.00	0.00
61 Building Reserve	8,145.71	0.00	N/A	0.00%	7,645.71	1,500.00	0.00	0.00
Total of All Funds	2,573,802.51	296,791.42			479,676.73	1,070,599.59	1,024,526.19	145.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	78 *
E3	MIDWAY COLONY SCHOOL	16 *
M1	DUTTON/BRADY 7-8	15 *
H1	DUTTON/BRADY 9-12	33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	619,768.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,713.96
D.	At Risk Student	(I-D)	8,814.24
E.	Indian Education For All	(I-E)	3,089.92
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	2,959.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	33,306.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,825.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	722.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,422.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	1,218,947.47
C.	Maximum Budget Limit	(II-C)	1,511,672.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	427,317.66
E.	Adopted Budget	(II-E)	1,646,265.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,240,570.22
H.	Maximum Budget Limit	(II-H)	1,541,950.94
I.	Highest Budget Without a Vote	(II-I)	1,651,756.14
J.	Highest Budget	(II-J)	1,651,756.14
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,651,756.14

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		165,175.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		56,615.81
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	56,615.81	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		221,791.42

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	25,314.78	7,991.62	33,306.40
B.	Special Education RSBG to Coop	5,219.76	1,606.08	6,825.84
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,213.82	3,839.08	16,052.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	208,422.00	312,636.00	521,058.00
F.	100% Of Per Student Entitlement	630,224.90	235,224.00	865,448.90
		838,646.90	547,860.00	1,386,506.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	296,042.36	193,394.58	489,436.94
H.	Special Education in BASE@40%	12,213.82	3,839.08	16,052.90
I.	Subsidized BASE Amount	308,256.18	197,233.66	505,489.84
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,651,756.14
1.	BASE Budget Limit	(V-A1)	1,240,570.22	
2.	Over-BASE Budget	(V-A2)	411,185.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		619,768.58
1.	Direct State Aid Paid By State	(V-B1)	619,768.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,713.96
D.	At Risk Student	(V-D)		8,814.24
E.	Indian Education For All	(V-E)		3,089.92
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		2,959.28

H.	Special Education Allowable Cost Payment	(V-H)		33,306.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,490.58
1.	Actual Non-Levy Revenue	(V-J1)	1,490.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		503,999.26
1.	State Guaranteed Tax Base Aid	(V-L1)	78,973.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	425,025.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,240,570.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		411,185.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		411,185.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.66
T.	BASE Mills - High School	(V-T)		20.80
U.	Over-BASE Mills	(V-U)		58.50
1.	District Property Tax Levy Mills	(V-U1)	58.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		118.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,651,756.14

Budget Uses

Expenditure Budget	0002	1,651,756.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	619,768.58
Quality Educator	3111	66,713.96
At Risk Student	3112	8,814.24
Indian Education For All	3113	3,089.92
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	33,306.40
Data For Achievement	3116	2,959.28
State Guaranteed Tax Base Aid	3120	78,973.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,490.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	425,025.80		
Over-BASE Levy	1110(c)	411,185.92		
District Tax Levy			1110	836,211.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,651,756.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,120.65
Contingency	0006	4,912.07
Over-Schedule	0011	105,967.28
Fund Balance for Budget	TFS48	43,444.77
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	11,444.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,016.36
State On-Schedule Trans Reimb	3210	27,016.36
District Tax Levy	1110	94,172.51
District Mills	999	13.40
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	389,982.34

Budget Uses

Expenditure Budget	0002	389,982.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	321,206.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	321,206.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,775.80
District Mills	999	9.50
Total Estimated Revenues to Fund Adopted Budget	0004	389,982.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BlueBird Gas Bus 4	2018	84,000.00	0.00	16,800.00	0.00
2592 Bus 3	2016	84,329.00	33,730.80	16,865.80	16,865.80
0192 Bus 10	2011	84,800.00	60,880.00	16,960.00	16,960.00
2150 Bus 1	2007	66,500.00	89,600.00	13,300.00	10,150.00
DBack Bus 5	2007	114,000.00	104,200.00	22,800.00	22,800.00
0575 Bus 6	2004	65,031.45	97,547.18	N/A	NA
Tharp base station	2002	564.00	846.00	N/A	NA
2971 Bus 8	2001	51,378.00	77,067.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
4103 Bus 2	1998	47,750.00	71,625.00	N/A	NA
Total					66,775.80

Budget Report
FY 2019
50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

13 Tuition Fund

Adopted Budget	0001	26,140.00

Budget Uses

Expenditure Budget	0002	26,140.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,480.95
Unreserved Fund Balance Reappropriated	0970	1,480.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,659.05
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	26,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton
1235 Dutton/Brady K-12 Schools

Submit ID: 1235-92178622

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,377.55
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	21,377.55

Estimated Funding Sources

Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	193,272.45
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,142.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,142.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,707.11
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,093.23

Budget Uses

Expenditure Budget	0002	38,093.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,693.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,693.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,093.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,685.09

Budget Uses

Expenditure Budget	0002	59,685.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,685.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,685.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	1,500.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,685.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 1235-92178622

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	8,145.71
Budget Uses			
Expenditure Budget		0002	8,145.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,645.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,645.71
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	8,145.71

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	75	N/A	1,997,512

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Mason

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	555,324.69	66,774.81	10%	12.02%	0.00	364,737.65	190,587.04	95.42
10 Transportation	45,000.00	444.77	20%	0.99%	0.00	2,664.10	42,335.90	21.19
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	21,567.00	78,433.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,611.47	0.00	N/A	0.00%	22,186.47	75.00	28,350.00	14.19
29 Flexibility	93,740.88	0.00	N/A	0.00%	50,639.88	43,101.00	0.00	0.00
61 Building Reserve	116,859.64	0.00	N/A	0.00%	51,774.64	300.00	64,985.00	32.53
Total of All Funds	961,536.68	87,219.58			146,167.99	489,310.75	326,257.94	163.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 75

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	209,877.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,151.45
D.	At Risk Student	(I-D)	4,265.93
E.	Indian Education For All	(I-E)	1,632.00
F.	American Indian Achievement Gap	(I-F)	13,910.00
G.	Data For Achievement	(I-G)	1,563.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	17,093.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,086.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	419,642.21
C.	Maximum Budget Limit	(II-C)	520,853.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	104,848.11
E.	Adopted Budget	(II-E)	538,557.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	441,073.77
H.	Maximum Budget Limit	(II-H)	545,235.08
I.	Highest Budget Without a Vote	(II-I)	555,324.69
J.	Highest Budget	(II-J)	555,324.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	555,324.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,532.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		11,242.34
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11,242.34	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,774.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		555,324.69
1.	BASE Budget Limit	(V-A1)	441,073.77	
2.	Over-BASE Budget	(V-A2)	114,250.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		209,877.68
1.	Direct State Aid Paid By State	(V-B1)	209,877.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,151.45
D.	At Risk Student	(V-D)		4,265.93
E.	Indian Education For All	(V-E)		1,632.00
F.	American Indian Achievement Gap	(V-F)		13,910.00
G.	Data For Achievement	(V-G)		1,563.00
H.	Special Education Allowable Cost Payment	(V-H)		17,093.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		307.40
1.	Actual Non-Levy Revenue	(V-J1)	307.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		172,272.46
1.	State Guaranteed Tax Base Aid	(V-L1)	88,008.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,264.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		441,073.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,928.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	7,928.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		106,322.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		114,250.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.23
1.	District Property Tax Levy Mills	(V-U1)	53.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

01 General Fund

Adopted Budget	0001	555,324.69

Budget Uses

Expenditure Budget	0002	555,324.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	209,877.68
Quality Educator	3111	20,151.45
At Risk Student	3112	4,265.93
Indian Education For All	3113	1,632.00
American Indian Achievement Gap	3114	13,910.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,093.85
Data For Achievement	3116	1,563.00
State Guaranteed Tax Base Aid	3120	88,008.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	278.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	28.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	7,928.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,264.12		
Over-BASE Levy	1110(c)	106,322.92		
District Tax Levy			1110	190,587.04
Total Estimated Revenues to Fund Adopted Budget			0004	555,324.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,331.00
Contingency	0006	233.10
Over-Schedule	0011	42,435.90
Fund Balance for Budget	TFS48	444.77
Operating Reserve	0961	444.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,282.05
State On-Schedule Trans Reimb	3210	1,282.05
District Tax Levy	1110	42,335.90
District Mills	999	21.19
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

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14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,567.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	21,567.00

Estimated Funding Sources

Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,333.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0404-16825170

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,611.47

Budget Uses

Expenditure Budget	0002	50,611.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,186.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,186.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,350.00
District Mills	999	14.19
Total Estimated Revenues to Fund Adopted Budget	0004	50,611.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

29 Flexibility Fund

Adopted Budget	0001	93,740.88

Budget Uses

Expenditure Budget	0002	93,740.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,639.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,639.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	43,000.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,740.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 0404-16825170

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget		0001	116,859.64
Budget Uses			
Expenditure Budget		0002	116,859.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,774.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,774.64
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	100.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	19,985.00	
District Tax Levy		1110	64,985.00
District Mills		999	32.53
Building Reserves Voted Mills			22.53
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	116,859.64

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	45,000.00	1	0.00	45,000.00	45,000.00
Total					45,000.00

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,269		15,848,417

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Aarstad

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,660,180.67	659,396.31	10%	8.61%	0.00	6,145,965.72	1,514,214.95	95.53
10 Transportation	395,252.00	26,365.30	20%	6.67%	0.00	106,876.00	288,376.00	18.20
11 Bus Depreciation	484,570.83	0.00	N/A	0.00%	299,513.83	0.00	185,057.00	11.68
13 Tuition	643,242.00		N/A		0.00	0.00	643,242.00	40.59
14 Retirement	1,024,800.00	158,639.46	20%	15.48%	0.00	1,024,800.00		
17 Adult Education	77,877.42	0.00	35%	0.00%	58,029.00	4,000.00	15,848.42	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	253,815.54	0.00	N/A	0.00%	160,815.54	0.00	93,000.00	5.87
29 Flexibility	111,659.57	0.00	N/A	0.00%	111,659.57	0.00	0.00	0.00
61 Building Reserve	299,110.83	0.00	N/A	0.00%	221,409.83	0.00	77,701.00	4.90
Total of All Funds	10,950,508.86	844,401.07			851,427.77	7,281,641.72	2,817,439.37	177.77

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,100,133.85	0.00	20-9-438	0.00%	0.00	0.00	2,100,133.85	132.51
1	866,600.00	4,171.43	20-9-438	0.48%	0.00	0.00	866,600.00	54.68

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	994
M1	EAST HELENA 7-8	275

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,404,491.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	279,654.10
D.	At Risk Student	(I-D)	44,176.42
E.	Indian Education For All	(I-E)	27,613.44
F.	American Indian Achievement Gap	(I-F)	18,618.00
G.	Data For Achievement	(I-G)	26,445.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	191,073.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	63,691.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,706.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,242
B.	BASE Budget Limit	(II-B)	6,539,767.66
C.	Maximum Budget Limit	(II-C)	8,156,521.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	7,417,412.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,782,536.07
H.	Maximum Budget Limit	(II-H)	8,458,656.99
I.	Highest Budget Without a Vote	(II-I)	7,660,180.67
J.	Highest Budget	(II-J)	8,458,656.99
K.	Highest Voted Amount	(II-K)	798,476.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,660,180.67

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		659,396.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		659,396.31

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	191,073.33	0.00	191,073.33
B.	Special Education RSBG to Coop	63,691.11	0.00	63,691.11
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	101,905.78	0.00	101,905.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	231,891.00	0.00	231,891.00
F.	100% Of Per Student Entitlement	7,384,420.30	0.00	7,384,420.30
		7,616,311.30	0.00	7,616,311.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,688,557.89	0.00	2,688,557.89
H.	Special Education in BASE@40%	101,905.78	0.00	101,905.78
I.	Subsidized BASE Amount	2,790,463.67	0.00	2,790,463.67
J.	Subsidized BASE Ratio	100%	0%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,660,180.67
1.	BASE Budget Limit	(V-A1)	6,782,536.07	
2.	Over-BASE Budget	(V-A2)	877,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,404,491.15
1.	Direct State Aid Paid By State	(V-B1)	3,404,491.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		279,654.10
D.	At Risk Student	(V-D)		44,176.42
E.	Indian Education For All	(V-E)		27,613.44
F.	American Indian Achievement Gap	(V-F)		18,618.00
G.	Data For Achievement	(V-G)		26,445.96

H.	Special Education Allowable Cost Payment	(V-H)		191,073.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,132.18
	1. Actual Non-Levy Revenue	(V-J1)	11,132.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,644.54
L.	BASE Levy Requirements	(V-L)		2,776,686.95
	1. State Guaranteed Tax Base Aid	(V-L1)	2,125,116.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	651,570.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,782,536.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	15,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		877,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.43
	1. District Property Tax Levy Mills	(V-U1)	54.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	7,660,180.67

Budget Uses

Expenditure Budget	0002	7,660,180.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,404,491.15
Quality Educator	3111	279,654.10
At Risk Student	3112	44,176.42
Indian Education For All	3113	27,613.44
American Indian Achievement Gap	3114	18,618.00
State Spec Ed Allowable Cost Pymt to Districts	3115	191,073.33
Data For Achievement	3116	26,445.96
State Guaranteed Tax Base Aid	3120	2,125,116.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,132.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	15,000.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,644.54
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	651,570.35		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	1,514,214.95
Total Estimated Revenues to Fund Adopted Budget			0004	7,660,180.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	395,252.00

Budget Uses

Expenditure Budget	0002	395,252.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	97,160.00
Contingency	0006	9,716.00
Over-Schedule	0011	288,376.00
Fund Balance for Budget	TFS48	26,365.30
Operating Reserve	0961	26,365.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	53,438.00
State On-Schedule Trans Reimb	3210	53,438.00
District Tax Levy	1110	288,376.00
District Mills	999	18.20
Total Estimated Revenues to Fund Adopted Budget	0004	395,252.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	484,570.83

Budget Uses

Expenditure Budget	0002	185,057.00
Add To Fund Balance	0003	299,513.83
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	299,513.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	299,513.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	185,057.00
District Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	484,570.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2017	15,000.00	0.00	3,000.00	3,000.00
2016 Blue Bird Bus	2015	126,500.00	0.00	25,300.00	25,300.00
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	0.00	26,700.00	26,700.00
2011 Bluebird Bus - 83 Pass	2011	125,600.00	0.00	25,120.00	25,120.00
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	0.00	25,120.00	25,120.00
2011 Bluebird Bus-76 Passenger	2011	96,400.00	0.00	19,280.00	19,280.00
2010 Bluebird Bus	2009	123,500.00	0.00	24,700.00	24,700.00
2007 Blue Bird/Bus J	2007	98,685.00	0.00	19,737.00	19,737.00
2005 Bluebird Bus	2005	80,500.00	0.00	16,100.00	16,100.00
Total					185,057.00

13 Tuition Fund

Adopted Budget	0001	643,242.00

Budget Uses

Expenditure Budget	0002	643,242.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	643,242.00
District Mills	999	40.59
Total Estimated Revenues to Fund Adopted Budget	0004	643,242.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

14 Retirement Fund

Adopted Budget	0001	1,024,800.00

Budget Uses

Expenditure Budget	0002	1,024,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,639.46
Operating Reserve	0961	158,639.46
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,024,550.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,024,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

17 Adult Education Fund

Adopted Budget	0001	77,877.42

Budget Uses

Expenditure Budget	0002	77,877.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,029.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,029.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	4,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,848.42
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,877.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	253,815.54

Budget Uses

Expenditure Budget	0002	253,815.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,815.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,815.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,000.00
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	253,815.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	111,659.57

Budget Uses

Expenditure Budget	0002	111,659.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,659.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,659.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	111,659.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

50 Debt Service Fund

1

Taxable Value		15,848,417.00
Adopted Budget	0001	866,600.00

Budget Uses

Expenditure Budget	0002	866,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,171.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	4,171.43
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	866,600.00
Jurisdiction Mills	999	54.68
Total Estimated Revenues to Fund Adopted Budget	0004	866,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	11,210,000.00	455,000.00	411,300.00	300.00
Total Bond Requirements							866,600.00
Total Debt Service Requirements						0002	866,600.00

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

K-12 HS

Taxable Value		15,848,417.00
Adopted Budget	0001	2,100,133.85

Budget Uses

Expenditure Budget	0002	2,100,133.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,100,133.85
Jurisdiction Mills	999	132.51
Total Estimated Revenues to Fund Adopted Budget	0004	2,100,133.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	28,640,000.00	860,000.00	1,234,633.85	500.00
Total Bond Requirements							2,095,133.85

SIDs

Issue Type		Amount
High School		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	2,100,133.85

Budget Report
FY 2019

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-93775812

61 Building Reserve Fund

Adopted Budget		0001	299,110.83

Budget Uses

Expenditure Budget		0002	299,110.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	221,409.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	221,409.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	77,701.00	
District Tax Levy		1110	77,701.00
District Mills		999	4.90
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.90
Total Estimated Revenues to Fund Adopted Budget		0004	299,110.83

Budget Report
FY 2019

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-90215484

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	83	N/A	23,512,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Tauck

(Signature) (Date)

Chairperson, School Trustees: Helen King

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-90215484

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	716,502.15	74,064.70	10%	10.34%	476.28	342,934.37	373,091.50	15.86
10 Transportation	105,000.00	21,000.00	20%	20.00%	15,762.58	62,200.00	27,037.42	1.15
11 Bus Depreciation	95,051.12	0.00	N/A	0.00%	65,067.72	0.00	29,983.40	1.28
13 Tuition	25,500.00		N/A		1,481.59	0.00	24,018.41	1.02
14 Retirement	105,000.00	21,000.00	20%	20.00%	14,753.71	90,246.29		
17 Adult Education	15,000.00	0.00	35%	0.00%	564.83	0.00	14,435.17	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,061.75	0.00	N/A	0.00%	2,061.75	0.00	16,000.00	0.68
29 Flexibility	225,452.96	0.00	N/A	0.00%	222,952.96	2,500.00	0.00	0.00
61 Building Reserve	38,373.24	0.00	N/A	0.00%	15,173.24	0.00	23,200.00	0.99
Total of All Funds	1,343,941.22	116,064.70			338,294.66	497,880.66	507,765.90	21.59

50 Debt Service								
Tax Jurisdiction								
Elem 2014	633,937.50	0.00	20-9-438	0.00%	2,446.67	0.00	631,490.83	26.86

Budget Report
FY 2019

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-90215484

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	66
M1	EKALAKA 7-8	17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	288,292.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,316.96
D.	At Risk Student	(I-D)	3,934.31
E.	Indian Education For All	(I-E)	1,806.08
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	1,729.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,497.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,165.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	82
B.	BASE Budget Limit	(II-B)	571,044.21
C.	Maximum Budget Limit	(II-C)	707,480.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,157.90
E.	Adopted Budget	(II-E)	711,202.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	575,123.61
H.	Maximum Budget Limit	(II-H)	714,111.46
I.	Highest Budget Without a Vote	(II-I)	716,502.15
J.	Highest Budget	(II-J)	716,502.15
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	716,502.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			71,650.22
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			2,414.48
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,414.48		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			476.28
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	476.28		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			74,540.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			716,502.15
	1. BASE Budget Limit	(V-A1)	575,123.61		
	2. Over-BASE Budget	(V-A2)	141,378.54		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			288,292.65
	1. Direct State Aid Paid By State	(V-B1)	288,292.65		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			32,316.96
D.	At Risk Student	(V-D)			3,934.31
E.	Indian Education For All	(V-E)			1,806.08
F.	American Indian Achievement Gap	(V-F)			214.00
G.	Data For Achievement	(V-G)			1,729.72
H.	Special Education Allowable Cost Payment	(V-H)			12,497.31
I.	Remaining Fund Balance Available	(V-I)			476.28
J.	Non-Levy Revenue and Funding Sources	(V-J)			2,143.34
	1. Actual Non-Levy Revenue	(V-J1)	2,143.34		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			231,712.96
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	231,712.96		
M.	**Subtotal of BASE Budget Revenue	(V-M)			575,123.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,378.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,378.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.01
1.	District Property Tax Levy Mills	(V-U1)	6.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	716,502.15

Budget Uses

Expenditure Budget	0002	716,502.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	476.28
Direct State Aid	3110	288,292.65
Quality Educator	3111	32,316.96
At Risk Student	3112	3,934.31
Indian Education For All	3113	1,806.08
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,497.31
Data For Achievement	3116	1,729.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,143.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	231,712.96		
Over-BASE Levy	1110(c)	141,378.54		
District Tax Levy			1110	373,091.50
Total Estimated Revenues to Fund Adopted Budget			0004	716,502.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,546.00
Contingency	0006	5,654.00
Over-Schedule	0011	42,800.00
Fund Balance for Budget	TFS48	36,762.58
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	15,762.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	31,100.00
State On-Schedule Trans Reimb	3210	31,100.00
District Tax Levy	1110	27,037.42
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-90215484

11 Bus Depreciation Fund

Adopted Budget	0001	95,051.12

Budget Uses

Expenditure Budget	0002	95,051.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,067.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,067.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,983.40
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	95,051.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	0.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	0.00	9,528.40	9,528.40
BUS #1 THOMAS Mini 29 Pass. Lic#2122A Vin #7148 Black Hood	2014	26,684.00	21,347.20	5,336.80	5,336.80
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	15,351.60	5,117.20	5,117.20
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	58,989.00	8,427.00	4,213.50
Total					29,983.40

13 Tuition Fund

Adopted Budget	0001	25,500.00

Budget Uses

Expenditure Budget	0002	25,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,481.59
Unreserved Fund Balance Reappropriated	0970	1,481.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,018.41
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	25,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-90215484

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,753.71
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	14,753.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,246.29
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,435.17
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,061.75

Budget Uses

Expenditure Budget	0002	18,061.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,061.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,061.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,000.00
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	18,061.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	225,452.96

Budget Uses

Expenditure Budget	0002	225,452.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,952.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222,952.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,452.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Elem 2014

Taxable Value		23,512,972.00
Adopted Budget	0001	633,937.50

Budget Uses

Expenditure Budget	0002	633,937.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,446.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,446.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	631,490.83
Jurisdiction Mills	999	26.86
Total Estimated Revenues to Fund Adopted Budget	0004	633,937.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/26/2014	06/30/2024	5,600,000.00	2,965,000.00	550,000.00	83,587.50	350.00
Total Bond Requirements							633,937.50
Total Debt Service Requirements						0002	633,937.50

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61 Building Reserve Fund

Adopted Budget		0001	38,373.24

Budget Uses

Expenditure Budget		0002	38,373.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,173.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,173.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,200.00	
District Tax Levy		1110	23,200.00
District Mills		999	0.99
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.99
Total Estimated Revenues to Fund Adopted Budget		0004	38,373.24

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	616	N/A	8,458,976

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Copeman

(Signature) (Date)

Chairperson, School Trustees: Deanna Schmitz

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,412,565.66	245,435.83	10%	7.19%	0.00	3,013,765.74	398,799.92	47.16
10 Transportation	388,622.00	63,790.30	20%	16.41%	0.00	228,447.00	160,175.00	18.94
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	76,571.00		N/A		37,016.15	0.00	39,554.85	4.68
14 Retirement	458,180.00	69,305.00	20%	15.13%	0.00	458,180.00		
17 Adult Education	21,700.00	7,595.00	35%	35.00%	10,586.90	0.00	11,113.10	1.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,735.30	0.00	N/A	0.00%	42,735.30	0.00	0.00	0.00
29 Flexibility	9.27	0.00	N/A	0.00%	9.27	0.00	0.00	0.00
61 Building Reserve	201,923.18	0.00	N/A	0.00%	129,823.18	0.00	72,100.00	8.52
Total of All Funds	4,602,306.41	386,126.13			220,170.80	3,700,392.74	681,742.87	80.61

50 Debt Service Tax Jurisdiction								
8	1,426,286.20	0.00	20-9-438	0.00%	8,732.51	0.00	1,417,553.69	167.58

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	482
M1	ELDER GROVE 7-8	134

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,696,159.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,425.75
D.	At Risk Student	(I-D)	5,158.68
E.	Indian Education For All	(I-E)	13,404.16
F.	American Indian Achievement Gap	(I-F)	8,132.00
G.	Data For Achievement	(I-G)	12,837.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	97,576.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,917.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,276.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	571
B.	BASE Budget Limit	(II-B)	3,035,943.00
C.	Maximum Budget Limit	(II-C)	3,791,580.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	3,092,943.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,355,565.66
H.	Maximum Budget Limit	(II-H)	4,191,570.33
I.	Highest Budget Without a Vote	(II-I)	3,412,565.66
J.	Highest Budget	(II-J)	4,191,570.33
K.	Highest Voted Amount	(II-K)	779,004.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,412,565.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		245,435.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		245,435.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,412,565.66
1.	BASE Budget Limit	(V-A1)	3,355,565.66	
2.	Over-BASE Budget	(V-A2)	57,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,696,159.96
1.	Direct State Aid Paid By State	(V-B1)	1,696,159.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,425.75
D.	At Risk Student	(V-D)		5,158.68
E.	Indian Education For All	(V-E)		13,404.16
F.	American Indian Achievement Gap	(V-F)		8,132.00
G.	Data For Achievement	(V-G)		12,837.44
H.	Special Education Allowable Cost Payment	(V-H)		97,576.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,004.41
1.	Actual Non-Levy Revenue	(V-J1)	7,004.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,383,866.28
1.	State Guaranteed Tax Base Aid	(V-L1)	1,015,066.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	368,799.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,355,565.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		27,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	27,000.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		57,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.55
	1. District Property Tax Levy Mills	(V-U1)	3.55	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,412,565.66

Budget Uses

Expenditure Budget	0002	3,412,565.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,696,159.96
Quality Educator	3111	131,425.75
At Risk Student	3112	5,158.68
Indian Education For All	3113	13,404.16
American Indian Achievement Gap	3114	8,132.00
State Spec Ed Allowable Cost Pymt to Districts	3115	97,576.98
Data For Achievement	3116	12,837.44
State Guaranteed Tax Base Aid	3120	1,015,066.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,830.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	173.59
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	27,000.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	368,799.92		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	398,799.92
Total Estimated Revenues to Fund Adopted Budget			0004	3,412,565.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	388,622.00

Budget Uses

Expenditure Budget	0002	388,622.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	226,447.00
Contingency	0006	2,000.00
Over-Schedule	0011	160,175.00
Fund Balance for Budget	TFS48	63,790.30
Operating Reserve	0961	63,790.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	114,223.50
State On-Schedule Trans Reimb	3210	114,223.50
District Tax Levy	1110	160,175.00
District Mills	999	18.94
Total Estimated Revenues to Fund Adopted Budget	0004	388,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	76,571.00

Budget Uses

Expenditure Budget	0002	76,571.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,016.15
Unreserved Fund Balance Reappropriated	0970	37,016.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,554.85
District Mills	999	4.68
Total Estimated Revenues to Fund Adopted Budget	0004	76,571.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	458,180.00

Budget Uses

Expenditure Budget	0002	458,180.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,305.00
Operating Reserve	0961	69,305.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	458,180.00
Total Estimated Revenues to Fund Adopted Budget	0004	458,180.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	21,700.00

Budget Uses

Expenditure Budget	0002	21,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,181.90
Operating Reserve	0961	7,595.00
Unreserved Fund Balance Reappropriated	0970	10,586.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,113.10
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	21,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,735.30

Budget Uses

Expenditure Budget	0002	42,735.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,735.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,735.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,735.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-34712354

29 Flexibility Fund

Adopted Budget	0001	9.27

Budget Uses

Expenditure Budget	0002	9.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-34712354

50 Debt Service Fund

8

Taxable Value		8,458,976.00
Adopted Budget	0001	1,426,286.20

Budget Uses

Expenditure Budget	0002	1,426,286.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,732.51
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,732.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,417,553.69
Jurisdiction Mills	999	167.58
Total Estimated Revenues to Fund Adopted Budget	0004	1,426,286.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/04/2013	06/30/2033	970,000.00	415,000.00	100,000.00	10,606.26	400.00
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	3,760,000.00	225,000.00	108,581.26	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	14,570,000.00	215,000.00	765,898.68	400.00
Total Bond Requirements							1,426,286.20

Total Debt Service Requirements	0002	1,426,286.20

Budget Report
FY 2019

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-34712354

61 Building Reserve Fund

Adopted Budget		0001	201,923.18

Budget Uses

Expenditure Budget		0002	201,923.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	129,823.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	129,823.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	72,100.00	
District Tax Levy		1110	72,100.00
District Mills		999	8.52
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.52
Total Estimated Revenues to Fund Adopted Budget		0004	201,923.18

Budget Report
FY 2019

39 Powell

0719 Elliston Elem

Submit ID: 0719-73578855

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,085,245

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Thomas

(Signature) (Date)

Chairperson, School Trustees: Tera Laughlin

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

39 Powell

0719 Elliston Elem

Submit ID: 0719-73578855

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	159,329.30	14,209.16	10%	8.92%	0.00	79,028.86	80,300.44	74.00
10 Transportation	349.60	69.92	20%	20.00%	279.68	0.00	69.92	0.06
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	28,000.00	5,096.14	20%	18.20%	0.00	28,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,662.50	0.00	N/A	0.00%	2,662.50	0.00	0.00	0.00
29 Flexibility	7,176.58	0.00	N/A	0.00%	7,176.58	0.00	0.00	0.00
61 Building Reserve	6,575.98	0.00	N/A	0.00%	6,566.57	28.23	0.00	0.00
Total of All Funds	204,093.96	19,375.22			16,685.33	107,057.09	80,370.36	74.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0719 Elliston Elem

Submit ID: 0719-73578855

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,648.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,139.00
D.	At Risk Student	(I-D)	1,541.70
E.	Indian Education For All	(I-E)	326.40
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	312.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,379.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	752.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	73.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	113,587.87
C.	Maximum Budget Limit	(II-C)	140,704.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,833.14
E.	Adopted Budget	(II-E)	154,421.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	126,123.68
H.	Maximum Budget Limit	(II-H)	156,939.03
I.	Highest Budget Without a Vote	(II-I)	159,329.30
J.	Highest Budget	(II-J)	159,329.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	159,329.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,209.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,209.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		159,329.30
1.	BASE Budget Limit	(V-A1)	126,123.68	
2.	Over-BASE Budget	(V-A2)	33,205.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,648.51
1.	Direct State Aid Paid By State	(V-B1)	60,648.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,139.00
D.	At Risk Student	(V-D)		1,541.70
E.	Indian Education For All	(V-E)		326.40
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		312.60
H.	Special Education Allowable Cost Payment	(V-H)		5,379.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		84.71
L.	BASE Levy Requirements	(V-L)		50,263.02
1.	State Guaranteed Tax Base Aid	(V-L1)	3,168.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,094.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		126,123.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,205.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,205.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.60
1.	District Property Tax Levy Mills	(V-U1)	30.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	159,329.30

Budget Uses

Expenditure Budget	0002	159,329.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	60,648.51
Quality Educator	3111	7,139.00
At Risk Student	3112	1,541.70
Indian Education For All	3113	326.40
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,379.74
Data For Achievement	3116	312.60
State Guaranteed Tax Base Aid	3120	3,168.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	84.71
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,094.82		
Over-BASE Levy	1110(c)	33,205.62		
District Tax Levy			1110	80,300.44
Total Estimated Revenues to Fund Adopted Budget			0004	159,329.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	349.60

Budget Uses

Expenditure Budget	0002	349.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	349.60
Fund Balance for Budget	TFS48	349.60
Operating Reserve	0961	69.92
Unreserved Fund Balance Reappropriated	0970	279.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	69.92
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	349.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0719 Elliston Elem

Submit ID: 0719-73578855

14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,096.14
Operating Reserve	0961	5,096.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2.75
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,997.25
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,662.50

Budget Uses

Expenditure Budget	0002	2,662.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,662.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,662.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,662.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,176.58

Budget Uses

Expenditure Budget	0002	7,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	6,575.98

Budget Uses

Expenditure Budget		0002	6,575.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,566.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,566.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	9.41
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	6,575.98

Budget Report
FY 2019

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-27718006

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	367	N/A	26,589,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: Gary Hogan

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

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Submit ID: 0981-27718006

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,372,634.17	192,515.39	10%	8.11%	0.00	1,205,955.50	1,166,678.67	43.88
10 Transportation	165,604.00	33,120.80	20%	20.00%	7,693.03	50,944.00	106,966.97	4.02
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		10,856.09	0.00	0.00	0.00
14 Retirement	321,914.00	60,950.43	20%	18.93%	0.00	321,914.00		
17 Adult Education	25,310.00	8,858.50	35%	35.00%	11,943.76	0.00	13,366.24	0.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90,074.58	0.00	N/A	0.00%	77,295.58	0.00	12,779.00	0.48
29 Flexibility	6.42	0.00	N/A	0.00%	6.42	0.00	0.00	0.00
61 Building Reserve	218,359.99	0.00	N/A	0.00%	171,259.99	0.00	47,100.00	1.77
Total of All Funds	3,198,903.16	295,445.12			279,054.87	1,578,813.50	1,346,890.88	50.65

50 Debt Service **Tax Jurisdiction**								
D23	973,490.92	0.00	20-9-438	0.00%	0.00	0.00	973,490.92	36.61

Budget Report
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Submit ID: 0981-27718006

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	306
M1	ELYSIAN 7-8	61

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,024,486.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	93,293.75
D.	At Risk Student	(I-D)	5,440.06
E.	Indian Education For All	(I-E)	7,985.92
F.	American Indian Achievement Gap	(I-F)	5,350.00
G.	Data For Achievement	(I-G)	7,648.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	55,259.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,419.73
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	321
B.	BASE Budget Limit	(II-B)	1,774,541.13
C.	Maximum Budget Limit	(II-C)	2,199,579.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	334,653.40
E.	Adopted Budget	(II-E)	2,109,194.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,037,980.77
H.	Maximum Budget Limit	(II-H)	2,522,151.39
I.	Highest Budget Without a Vote	(II-I)	2,372,634.17
J.	Highest Budget	(II-J)	2,522,151.39
K.	Highest Voted Amount	(II-K)	149,517.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,372,634.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		192,515.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		192,515.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,372,634.17
1.	BASE Budget Limit	(V-A1)	2,037,980.77	
2.	Over-BASE Budget	(V-A2)	334,653.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,024,486.00
1.	Direct State Aid Paid By State	(V-B1)	1,024,486.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		93,293.75
D.	At Risk Student	(V-D)		5,440.06
E.	Indian Education For All	(V-E)		7,985.92
F.	American Indian Achievement Gap	(V-F)		5,350.00
G.	Data For Achievement	(V-G)		7,648.28
H.	Special Education Allowable Cost Payment	(V-H)		55,259.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,492.30
1.	Actual Non-Levy Revenue	(V-J1)	6,492.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		832,025.27
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	832,025.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,037,980.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		334,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		334,653.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.59
1.	District Property Tax Levy Mills	(V-U1)	12.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-27718006

01 General Fund

Adopted Budget	0001	2,372,634.17

Budget Uses

Expenditure Budget	0002	2,372,634.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,024,486.00
Quality Educator	3111	93,293.75
At Risk Student	3112	5,440.06
Indian Education For All	3113	7,985.92
American Indian Achievement Gap	3114	5,350.00
State Spec Ed Allowable Cost Pymt to Districts	3115	55,259.19
Data For Achievement	3116	7,648.28
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,684.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	807.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	832,025.27		
Over-BASE Levy	1110(c)	334,653.40		
District Tax Levy			1110	1,166,678.67
Total Estimated Revenues to Fund Adopted Budget			0004	2,372,634.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,604.00

Budget Uses

Expenditure Budget	0002	165,604.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,248.00
Contingency	0006	1,696.00
Over-Schedule	0011	114,660.00
Fund Balance for Budget	TFS48	40,813.83
Operating Reserve	0961	33,120.80
Unreserved Fund Balance Reappropriated	0970	7,693.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,472.00
State On-Schedule Trans Reimb	3210	25,472.00
District Tax Levy	1110	106,966.97
District Mills	999	4.02
Total Estimated Revenues to Fund Adopted Budget	0004	165,604.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,856.09
Unreserved Fund Balance Reappropriated	0970	10,856.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,856.09

14 Retirement Fund

Adopted Budget	0001	321,914.00

Budget Uses

Expenditure Budget	0002	321,914.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,950.43
Operating Reserve	0961	60,950.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	321,914.00
Total Estimated Revenues to Fund Adopted Budget	0004	321,914.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,310.00

Budget Uses

Expenditure Budget	0002	25,310.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,802.26
Operating Reserve	0961	8,858.50
Unreserved Fund Balance Reappropriated	0970	11,943.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,366.24
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	25,310.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90,074.58

Budget Uses

Expenditure Budget	0002	90,074.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,295.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,295.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,779.00
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	90,074.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.42

Budget Uses

Expenditure Budget	0002	6.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

D23

Taxable Value		26,589,341.00
Adopted Budget	0001	973,490.92

Budget Uses

Expenditure Budget	0002	968,353.35
Add To Fund Balance	0003	5,137.57
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-5,137.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	973,490.92
Jurisdiction Mills	999	36.61
Total Estimated Revenues to Fund Adopted Budget	0004	973,490.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	7,615,000.00	445,000.00	244,200.00	350.00
Elementary Bond	08/18/2015	06/15/2019	705,000.00	0.00	268,208.89	10,594.46	0.00
Total Bond Requirements							968,353.35
Total Debt Service Requirements						0002	968,353.35

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	218,359.99

Budget Uses

Expenditure Budget		0002	218,359.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	171,259.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	171,259.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,100.00	
District Tax Levy		1110	47,100.00
District Mills		999	1.77
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.77
Total Estimated Revenues to Fund Adopted Budget		0004	218,359.99

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	282	*	117	101,683,360

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Kris Inman

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,258,469.73	325,846.97	10%	10.00%	0.00	1,542,458.42	1,716,011.31	16.87
10 Transportation	500,000.00	100,000.00	20%	20.00%	79,554.05	84,532.14	335,913.81	3.30
11 Bus Depreciation	313,110.87	0.00	N/A	0.00%	313,110.87	0.00	0.00	0.00
13 Tuition	121,368.38		N/A		121,368.38	0.00	0.00	0.00
14 Retirement	435,000.00	81,237.92	20%	18.68%	0.00	435,000.00		
17 Adult Education	265,000.00	0.00	35%	0.00%	61,427.10	0.00	203,572.90	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	427,358.79	0.00	N/A	0.00%	205,236.79	0.00	222,122.00	2.18
29 Flexibility	719,200.26	0.00	N/A	0.00%	719,200.26	0.00	0.00	0.00
61 Building Reserve	376,784.14	0.00	N/A	0.00%	246,884.14	0.00	129,900.00	1.28
Total of All Funds	6,416,292.17	507,084.89			1,746,781.59	2,061,990.56	2,607,520.02	25.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	213
M1	ENNIS 7-8	69
H1	ENNIS HS 9-12	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,329,474.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,552.29
D.	At Risk Student	(I-D)	6,162.30
E.	Indian Education For All	(I-E)	8,682.24
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	8,315.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	59,926.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,975.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	399
B.	BASE Budget Limit	(II-B)	2,564,760.13
C.	Maximum Budget Limit	(II-C)	3,197,822.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	562,815.93
E.	Adopted Budget	(II-E)	3,127,576.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,615,684.96
H.	Maximum Budget Limit	(II-H)	3,258,469.73
I.	Highest Budget Without a Vote	(II-I)	3,178,500.89
J.	Highest Budget	(II-J)	3,258,469.73
K.	Highest Voted Amount	(II-K)	79,968.84
L.	Amount Approved on Ballot by Voters	(II-L)	79,968.84
M.	Adopted Budget	(II-M)	3,258,469.73

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		325,846.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		325,846.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	42,460.74	17,466.12	59,926.86
B.	Special Education RSBG to Coop	14,153.58	5,822.04	19,975.62
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,645.73	9,315.26	31,960.99

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,673,744.40	831,519.00	2,505,263.40
		1,830,061.40	1,144,155.00	2,974,216.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	646,011.67	403,886.72	1,049,898.39
H.	Special Education in BASE@40%	22,645.73	9,315.26	31,960.99
I.	Subsidized BASE Amount	668,657.40	413,201.98	1,081,859.38
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,258,469.73
1.	BASE Budget Limit	(V-A1)	2,615,684.96	
2.	Over-BASE Budget	(V-A2)	642,784.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,329,474.73
1.	Direct State Aid Paid By State	(V-B1)	1,329,474.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,552.29
D.	At Risk Student	(V-D)		6,162.30
E.	Indian Education For All	(V-E)		8,682.24
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		8,315.16

H.	Special Education Allowable Cost Payment	(V-H)		59,926.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,632.84
1.	Actual Non-Levy Revenue	(V-J1)	8,632.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,073,226.54
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,073,226.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,615,684.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		642,784.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		642,784.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.54
T.	BASE Mills - High School	(V-T)		4.01
U.	Over-BASE Mills	(V-U)		6.32
1.	District Property Tax Levy Mills	(V-U1)	6.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,258,469.73

Budget Uses

Expenditure Budget	0002	3,258,469.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,329,474.73
Quality Educator	3111	119,552.29
At Risk Student	3112	6,162.30
Indian Education For All	3113	8,682.24
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	59,926.86
Data For Achievement	3116	8,315.16
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,632.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,073,226.54		
Over-BASE Levy	1110(c)	642,784.77		
District Tax Levy			1110	1,716,011.31
Total Estimated Revenues to Fund Adopted Budget			0004	3,258,469.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	420,445.95
Add To Fund Balance	0003	79,554.05

Transportation Schedule Data

On-Schedule	0005	76,847.40
Contingency	0006	7,684.74
Over-Schedule	0011	415,467.86
Fund Balance for Budget	TFS48	179,554.05
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	79,554.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	42,266.07
State On-Schedule Trans Reimb	3210	42,266.07
District Tax Levy	1110	335,913.81
District Mills	999	3.30
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	313,110.87

Budget Uses

Expenditure Budget	0002	313,110.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	313,110.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	313,110.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,110.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Collins 4Wheel Drive Bux	2016	79,741.01	0.00	15,948.20	0.00
2015 ICCE 59 Passenger International	2015	77,514.00	0.00	15,502.80	0.00
2014 Bluebird	2014	72,800.00	0.00	14,560.00	0.00
2013 International	2013	90,818.87	0.00	18,163.77	0.00
2011 International Bus	2011	92,982.00	18,596.40	18,596.40	0.00
2012 Bluebird Bus	2011	85,000.00	17,000.00	17,000.00	0.00
2010 International	2009	82,134.90	16,426.98	16,426.98	0.00
2009 International	2008	75,800.00	15,160.00	15,160.00	0.00
1999 Prevost	2006	180,000.00	108,000.00	36,000.00	0.00
1982 TMC - MC-9	1998	60,675.00	91,012.50	N/A	NA
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	121,368.38

Budget Uses

Expenditure Budget	0002	121,368.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,368.38
Unreserved Fund Balance Reappropriated	0970	121,368.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	121,368.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,237.92
Operating Reserve	0961	81,237.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	435,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,427.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,427.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	203,572.90
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	427,358.79

Budget Uses

Expenditure Budget	0002	427,358.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,236.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,236.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	222,122.00
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	427,358.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	719,200.26

Budget Uses

Expenditure Budget	0002	719,200.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	719,200.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	719,200.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	719,200.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	376,784.14

Budget Uses

Expenditure Budget		0002	376,784.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	246,884.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	246,884.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	69,900.00	
District Tax Levy		1110	129,900.00
District Mills		999	1.28
Building Reserves Voted Mills			0.59
Building Reserves Permissive Mills			0.69
Total Estimated Revenues to Fund Adopted Budget		0004	376,784.14

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	300,000.00	5	60,000.00	60,000.00	60,000.00
Total					60,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	454	N/A	12,381,581

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Becky Evins

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,854,067.95	264,587.54	10%	9.27%	0.00	2,079,176.35	774,891.60	62.58
10 Transportation	317,954.44	54,710.40	20%	17.21%	0.00	112,797.28	205,157.16	16.57
11 Bus Depreciation	251,510.10	0.00	N/A	0.00%	213,898.50	0.00	37,611.60	3.04
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	400,713.37	80,142.67	20%	20.00%	76,877.21	323,836.16		
17 Adult Education	24,051.39	8,417.99	35%	35.00%	15,633.40	0.00	8,417.99	0.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,419.28	0.00	N/A	0.00%	25,419.28	0.00	0.00	0.00
29 Flexibility	35.04	0.00	N/A	0.00%	35.04	0.00	0.00	0.00
61 Building Reserve	224,465.36	0.00	N/A	0.00%	179,365.36	0.00	45,100.00	3.64
Total of All Funds	4,098,216.93	407,858.60			511,228.79	2,515,809.79	1,071,178.35	86.51

50 Debt Service **Tax Jurisdiction**								
04ElemBond	105,450.00	0.00	20-9-438	0.00%	1,616.31	0.00	103,833.69	8.39

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	357
M1	EUREKA 7-8	97

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,266,555.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	115,590.15
D.	At Risk Student	(I-D)	23,034.08
E.	Indian Education For All	(I-E)	9,879.04
F.	American Indian Achievement Gap	(I-F)	6,848.00
G.	Data For Achievement	(I-G)	9,461.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	101,653.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,601.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	460
B.	BASE Budget Limit	(II-B)	2,571,248.14
C.	Maximum Budget Limit	(II-C)	3,201,841.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	2,851,422.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,573,893.19
H.	Maximum Budget Limit	(II-H)	3,201,576.75
I.	Highest Budget Without a Vote	(II-I)	2,854,067.95
J.	Highest Budget	(II-J)	3,201,576.75
K.	Highest Voted Amount	(II-K)	347,508.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,854,067.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		264,587.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		264,587.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,854,067.95
1.	BASE Budget Limit	(V-A1)	2,573,893.19	
2.	Over-BASE Budget	(V-A2)	280,174.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,266,555.19
1.	Direct State Aid Paid By State	(V-B1)	1,266,555.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		115,590.15
D.	At Risk Student	(V-D)		23,034.08
E.	Indian Education For All	(V-E)		9,879.04
F.	American Indian Achievement Gap	(V-F)		6,848.00
G.	Data For Achievement	(V-G)		9,461.36
H.	Special Education Allowable Cost Payment	(V-H)		101,653.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,794.92
1.	Actual Non-Levy Revenue	(V-J1)	2,794.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,038,076.79
1.	State Guaranteed Tax Base Aid	(V-L1)	543,359.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	494,716.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,573,893.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,174.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.63
1.	District Property Tax Levy Mills	(V-U1)	22.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,854,067.95

Budget Uses

Expenditure Budget	0002	2,854,067.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,266,555.19
Quality Educator	3111	115,590.15
At Risk Student	3112	23,034.08
Indian Education For All	3113	9,879.04
American Indian Achievement Gap	3114	6,848.00
State Spec Ed Allowable Cost Pymt to Districts	3115	101,653.66
Data For Achievement	3116	9,461.36
State Guaranteed Tax Base Aid	3120	543,359.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,794.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	494,716.84		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	774,891.60
Total Estimated Revenues to Fund Adopted Budget			0004	2,854,067.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	317,954.44

Budget Uses

Expenditure Budget	0002	317,954.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	102,542.98
Contingency	0006	10,254.30
Over-Schedule	0011	205,157.16
Fund Balance for Budget	TFS48	54,710.40
Operating Reserve	0961	54,710.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	56,398.64
State On-Schedule Trans Reimb	3210	56,398.64
District Tax Levy	1110	205,157.16
District Mills	999	16.57
Total Estimated Revenues to Fund Adopted Budget	0004	317,954.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	251,510.10

Budget Uses

Expenditure Budget	0002	251,510.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	213,898.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	213,898.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	37,611.60
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	251,510.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 IC CORP 72 PASS VIN#1192	2018	87,938.00	0.00	17,587.60	17,587.60
2018 IC CE 72 PASS #1709	2018	96,907.14	0.00	19,381.43	11,306.00
2018 IC CE BUS VIN#0598	2018	85,801.00	0.00	17,160.20	0.00
2002 CHEV BUS #7391	2017	2,480.00	496.00	496.00	0.00
2016 IC CE 72 PASSENGER	2016	88,713.00	15,000.00	17,742.60	8,718.00
2015 IC CORP 72 PASSENGER	2015	26,725.00	16,035.00	5,345.00	0.00
2015 IC CRP 72 PASSENGER	2015	86,889.00	39,377.80	17,377.80	0.00
2013 Ic Corporation 77 pass	2013	87,939.00	62,175.60	17,587.80	0.00
2014 Ic Corporation 44 pass	2013	72,589.00	49,035.60	14,517.80	0.00
1BAKGCPH0CF285540	2012	30,150.00	36,180.00	6,030.00	0.00
Total					37,611.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,713.37

Budget Uses

Expenditure Budget	0002	400,713.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,019.88
Operating Reserve	0961	80,142.67
Unreserved Fund Balance Reappropriated	0970	76,877.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	323,836.16
Total Estimated Revenues to Fund Adopted Budget	0004	400,713.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	24,051.39

Budget Uses

Expenditure Budget	0002	24,051.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,051.39
Operating Reserve	0961	8,417.99
Unreserved Fund Balance Reappropriated	0970	15,633.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,417.99
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	24,051.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,419.28

Budget Uses

Expenditure Budget	0002	25,419.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,419.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,419.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,419.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.04

Budget Uses

Expenditure Budget	0002	35.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

04ElemBond

Taxable Value		12,381,581.00
Adopted Budget	0001	105,450.00

Budget Uses

Expenditure Budget	0002	105,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,616.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,616.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,833.69
Jurisdiction Mills	999	8.39
Total Estimated Revenues to Fund Adopted Budget	0004	105,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	12/18/2012	06/30/2023	925,000.00	395,000.00	95,000.00	10,100.00	350.00
Total Bond Requirements							105,450.00
Total Debt Service Requirements						0002	105,450.00

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61 Building Reserve Fund

Adopted Budget		0001	224,465.36

Budget Uses

Expenditure Budget		0002	224,465.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	179,365.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	179,365.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,100.00	
District Tax Levy		1110	45,100.00
District Mills		999	3.64
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.64
Total Estimated Revenues to Fund Adopted Budget		0004	224,465.36

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	758	N/A	8,387,893

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrew Kruzich

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,021,795.15	483,093.88	10%	9.62%	0.00	3,947,187.66	1,074,607.49	128.13
10 Transportation	44,698.50	8,939.70	20%	20.00%	12,029.30	0.00	32,669.20	3.89
11 Bus Depreciation	132,164.70	0.00	N/A	0.00%	113,746.23	0.00	18,418.47	2.20
13 Tuition	274,118.99		N/A		0.00	0.00	274,118.99	32.68
14 Retirement	826,861.82	165,372.36	20%	20.00%	7,257.91	819,603.91		
17 Adult Education	5,000.00	0.00	35%	0.00%	536.94	0.00	4,463.06	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,299.29	0.00	N/A	0.00%	52,299.29	0.00	0.00	0.00
29 Flexibility	164,672.57	0.00	N/A	0.00%	164,672.57	0.00	0.00	0.00
61 Building Reserve	584,358.65	0.00	N/A	0.00%	500,438.65	0.00	83,920.00	10.00
Total of All Funds	7,105,969.67	657,405.94			850,980.89	4,766,791.57	1,488,197.21	177.43

50 Debt Service **Tax Jurisdiction**								
15-0339	283,888.04	0.00	20-9-438	0.00%	0.00	0.00	283,888.04	33.84

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	589
M1	EVERGREEN 7-8	169

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,072,714.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	208,329.00
D.	At Risk Student	(I-D)	60,597.32
E.	Indian Education For All	(I-E)	16,494.08
F.	American Indian Achievement Gap	(I-F)	8,774.00
G.	Data For Achievement	(I-G)	15,796.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	189,892.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,756.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	757
B.	BASE Budget Limit	(II-B)	4,202,894.23
C.	Maximum Budget Limit	(II-C)	5,224,612.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	4,939,292.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,285,396.75
H.	Maximum Budget Limit	(II-H)	5,326,721.34
I.	Highest Budget Without a Vote	(II-I)	5,021,795.15
J.	Highest Budget	(II-J)	5,326,721.34
K.	Highest Voted Amount	(II-K)	304,926.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,021,795.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		483,093.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		483,093.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,021,795.15
1.	BASE Budget Limit	(V-A1)	4,285,396.75	
2.	Over-BASE Budget	(V-A2)	736,398.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,072,714.33
1.	Direct State Aid Paid By State	(V-B1)	2,072,714.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		208,329.00
D.	At Risk Student	(V-D)		60,597.32
E.	Indian Education For All	(V-E)		16,494.08
F.	American Indian Achievement Gap	(V-F)		8,774.00
G.	Data For Achievement	(V-G)		15,796.72
H.	Special Education Allowable Cost Payment	(V-H)		189,892.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,872.46
1.	Actual Non-Levy Revenue	(V-J1)	12,872.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,699,926.13
1.	State Guaranteed Tax Base Aid	(V-L1)	1,361,717.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	338,209.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,285,396.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		736,398.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		87.79
1.	District Property Tax Levy Mills	(V-U1)	87.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	5,021,795.15

Budget Uses

Expenditure Budget	0002	5,021,795.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,072,714.33
Quality Educator	3111	208,329.00
At Risk Student	3112	60,597.32
Indian Education For All	3113	16,494.08
American Indian Achievement Gap	3114	8,774.00
State Spec Ed Allowable Cost Pymt to Districts	3115	189,892.71
Data For Achievement	3116	15,796.72
State Guaranteed Tax Base Aid	3120	1,361,717.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,872.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	338,209.09		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	1,074,607.49
Total Estimated Revenues to Fund Adopted Budget			0004	5,021,795.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	44,698.50

Budget Uses

Expenditure Budget	0002	44,698.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	44,698.50
Fund Balance for Budget	TFS48	20,969.00
Operating Reserve	0961	8,939.70
Unreserved Fund Balance Reappropriated	0970	12,029.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	32,669.20
District Mills	999	3.89
Total Estimated Revenues to Fund Adopted Budget	0004	44,698.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	132,164.70

Budget Uses

Expenditure Budget	0002	132,164.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,746.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,746.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,418.47
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	132,164.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
INTERNATIONAL 72 PASSENGER	2015	92,092.35	55,255.41	18,418.47	18,418.47
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
1HVBBABP6TH369965	1998	36,500.00	54,750.00	N/A	NA
1JGBJP1BXKV107739BUS	1990	29,705.00	44,557.50	N/A	NA
Total					18,418.47

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13 Tuition Fund

Adopted Budget	0001	274,118.99

Budget Uses

Expenditure Budget	0002	274,118.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	274,118.99
District Mills	999	32.68
Total Estimated Revenues to Fund Adopted Budget	0004	274,118.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	826,861.82

Budget Uses

Expenditure Budget	0002	826,861.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,630.27
Operating Reserve	0961	165,372.36
Unreserved Fund Balance Reappropriated	0970	7,257.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	819,603.91
Total Estimated Revenues to Fund Adopted Budget	0004	826,861.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	536.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	536.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,463.06
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,299.29

Budget Uses

Expenditure Budget	0002	52,299.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,299.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,299.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,299.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	164,672.57

Budget Uses

Expenditure Budget	0002	164,672.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,672.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,672.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,672.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

15-0339

Taxable Value		8,387,893.00
Adopted Budget	0001	283,888.04

Budget Uses

Expenditure Budget	0002	279,785.00
Add To Fund Balance	0003	4,103.04
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,735.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	283,888.04
Jurisdiction Mills	999	33.84
Total Estimated Revenues to Fund Adopted Budget	0004	283,888.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	06/13/2013	06/30/2023	2,435,000.00	1,060,000.00	250,000.00	29,185.00	600.00
Total Bond Requirements							279,785.00
Total Debt Service Requirements						0002	279,785.00

61 Building Reserve Fund

Adopted Budget		0001	584,358.65

Budget Uses

Expenditure Budget		0002	584,358.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	500,438.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	500,438.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	83,920.00	
District Tax Levy		1110	83,920.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	584,358.65

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	204	N/A	4,374,330

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Jerry Shaw

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,512,863.34	273,148.99	10%	18.06%	0.00	1,055,237.55	457,625.79	104.62
10 Transportation	160,000.00	20,000.00	20%	12.50%	13,808.09	40,733.25	105,458.66	24.11
11 Bus Depreciation	278,169.10	0.00	N/A	0.00%	203,979.20	0.00	74,189.90	16.96
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	184,904.98	33,500.48	20%	18.12%	0.00	184,904.98		
17 Adult Education	12,382.66	0.00	35%	0.00%	12,382.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,034.51	0.00	N/A	0.00%	1,034.51	0.00	0.00	0.00
29 Flexibility	117,464.53	0.00	N/A	0.00%	117,464.53	0.00	0.00	0.00
61 Building Reserve	5,000.00	0.00	N/A	0.00%	5,000.00	0.00	0.00	0.00
Total of All Funds	2,271,819.12	326,649.47			353,668.99	1,280,875.78	637,274.35	145.69

50 Debt Service Tax Jurisdiction								
BE	108,985.00	0.00	20-9-438	0.00%	133.53	0.00	108,851.47	24.88

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	141
M1	FAIRFIELD 7-8	63

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	620,761.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,494.37
D.	At Risk Student	(I-D)	7,026.48
E.	Indian Education For All	(I-E)	4,439.04
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	4,251.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	30,716.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,238.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,015.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	204
B.	BASE Budget Limit	(II-B)	1,202,926.55
C.	Maximum Budget Limit	(II-C)	1,488,428.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	279,501.79
E.	Adopted Budget	(II-E)	1,482,428.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,233,361.55
H.	Maximum Budget Limit	(II-H)	1,535,680.07
I.	Highest Budget Without a Vote	(II-I)	1,512,863.34
J.	Highest Budget	(II-J)	1,535,680.07
K.	Highest Voted Amount	(II-K)	22,816.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,512,863.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,286.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		121,862.66
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	121,862.66	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		273,148.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,512,863.34
1.	BASE Budget Limit	(V-A1)	1,233,361.55	
2.	Over-BASE Budget	(V-A2)	279,501.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		620,761.19
1.	Direct State Aid Paid By State	(V-B1)	620,761.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,494.37
D.	At Risk Student	(V-D)		7,026.48
E.	Indian Education For All	(V-E)		4,439.04
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		4,251.36
H.	Special Education Allowable Cost Payment	(V-H)		30,716.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,108.03
1.	Actual Non-Levy Revenue	(V-J1)	2,108.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		504,494.80
1.	State Guaranteed Tax Base Aid	(V-L1)	326,370.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	178,124.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,233,361.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		279,501.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		279,501.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		63.90
1.	District Property Tax Levy Mills	(V-U1)	63.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,512,863.34

Budget Uses

Expenditure Budget	0002	1,512,863.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	620,761.19
Quality Educator	3111	58,494.37
At Risk Student	3112	7,026.48
Indian Education For All	3113	4,439.04
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	30,716.28
Data For Achievement	3116	4,251.36
State Guaranteed Tax Base Aid	3120	326,370.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,747.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	360.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	178,124.00		
Over-BASE Levy	1110(c)	279,501.79		
District Tax Levy			1110	457,625.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,512,863.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,030.23
Contingency	0006	3,703.02
Over-Schedule	0011	119,266.75
Fund Balance for Budget	TFS48	33,808.09
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	13,808.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,366.62
State On-Schedule Trans Reimb	3210	20,366.63
District Tax Levy	1110	105,458.66
District Mills	999	24.11
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	278,169.10

Budget Uses

Expenditure Budget	0002	278,169.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203,979.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,979.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	74,189.90
District Mills	999	16.96
Total Estimated Revenues to Fund Adopted Budget	0004	278,169.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas VIN9649	2018	53,990.00	0.00	10,798.00	10,798.00
2019 Thomas VIN5888	2018	52,499.00	0.00	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	18,800.00	18,800.00	8,800.00
2016 Freightliner VIN7594	2016	40,212.50	16,085.00	8,042.50	8,042.50
2015 Thomas VIN3001	2015	47,026.00	28,215.60	9,405.20	9,405.20
2014 Thomas VIN0511	2013	47,534.50	33,274.15	9,506.90	9,506.90
2011 Blue Bird VIN5428	2011	37,250.00	31,800.00	7,450.00	7,450.00
2011 Thomas Bus VIN7467	2010	47,787.50	57,345.00	9,557.50	9,557.50
Bus Watch Camera System	2010	1,300.00	1,820.00	260.00	130.00
MCI G4500 Motor Coach VIN0164	2008	140,000.00	210,000.00	N/A	NA
Total					74,189.90

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	184,904.98

Budget Uses

Expenditure Budget	0002	184,904.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,500.48
Operating Reserve	0961	33,500.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,904.98
Total Estimated Revenues to Fund Adopted Budget	0004	184,904.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	12,382.66

Budget Uses

Expenditure Budget	0002	12,382.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,382.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,382.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,382.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,034.51

Budget Uses

Expenditure Budget	0002	1,034.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,034.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,034.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,034.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	117,464.53

Budget Uses

Expenditure Budget	0002	117,464.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,464.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,464.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	117,464.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

BE

Taxable Value		4,374,330.00
Adopted Budget	0001	108,985.00

Budget Uses

Expenditure Budget	0002	108,985.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	108,851.47
Jurisdiction Mills	999	24.88
Total Estimated Revenues to Fund Adopted Budget	0004	108,985.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/15/2002	06/30/2022	1,344,000.00	300,000.00	90,000.00	18,635.00	350.00
Total Bond Requirements							108,985.00
Total Debt Service Requirements						0002	108,985.00

61 Building Reserve Fund

Adopted Budget		0001	5,000.00

Budget Uses

Expenditure Budget		0002	5,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,000.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,000.00

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0891 Fairfield H S

Submit ID: 0891-33887670

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	112	5,851,318

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Jerry Shaw

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,341,557.82	169,209.82	10%	12.61%	12,321.75	826,323.50	502,912.57	85.95
10 Transportation	175,000.00	20,000.00	20%	11.43%	31,857.45	40,938.84	102,203.71	17.47
11 Bus Depreciation	268,671.71	0.00	N/A	0.00%	205,260.71	0.00	63,411.00	10.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	192,452.12	38,490.42	20%	20.00%	19,089.37	173,362.75		
17 Adult Education	27,326.18	0.00	35%	0.00%	27,326.18	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110.59	0.00	N/A	0.00%	110.59	0.00	0.00	0.00
29 Flexibility	134,995.52	0.00	N/A	0.00%	134,995.52	0.00	0.00	0.00
61 Building Reserve	5,000.00	0.00	N/A	0.00%	5,000.00	0.00	0.00	0.00
Total of All Funds	2,145,113.94	227,700.24			435,961.57	1,040,625.09	668,527.28	114.26

50 Debt Service **Tax Jurisdiction**								
BH	109,025.00	0.00	20-9-438	0.00%	0.00	0.00	109,025.00	18.63

Budget Report
FY 2019

50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 112 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	495,615.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,852.39
D.	At Risk Student	(I-D)	1,648.44
E.	Indian Education For All	(I-E)	2,437.12
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	2,334.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	16,110.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,370.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,227.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	953,933.70
C.	Maximum Budget Limit	(II-C)	1,182,424.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	384,490.87
E.	Adopted Budget	(II-E)	1,338,424.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	957,411.55
H.	Maximum Budget Limit	(II-H)	1,192,052.34
I.	Highest Budget Without a Vote	(II-I)	1,341,557.82
J.	Highest Budget	(II-J)	1,341,557.82
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,341,557.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		134,155.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		35,054.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	35,054.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,321.75
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,321.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		181,531.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,341,557.82
1.	BASE Budget Limit	(V-A1)	957,411.55	
2.	Over-BASE Budget	(V-A2)	384,146.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		495,615.72
1.	Direct State Aid Paid By State	(V-B1)	495,615.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,852.39
D.	At Risk Student	(V-D)		1,648.44
E.	Indian Education For All	(V-E)		2,437.12
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		2,334.08
H.	Special Education Allowable Cost Payment	(V-H)		16,110.99
I.	Remaining Fund Balance Available	(V-I)		12,321.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		388.66
1.	Actual Non-Levy Revenue	(V-J1)	388.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		387,274.40
1.	State Guaranteed Tax Base Aid	(V-L1)	268,508.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	118,766.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		957,411.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		384,146.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		384,146.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.30
U.	Over-BASE Mills	(V-U)		65.65
1.	District Property Tax Levy Mills	(V-U1)	65.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		85.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,341,557.82

Budget Uses

Expenditure Budget	0002	1,341,557.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,321.75
Direct State Aid	3110	495,615.72
Quality Educator	3111	38,852.39
At Risk Student	3112	1,648.44
Indian Education For All	3113	2,437.12
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	16,110.99
Data For Achievement	3116	2,334.08
State Guaranteed Tax Base Aid	3120	268,508.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	112.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	276.01
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	118,766.30		
Over-BASE Levy	1110(c)	384,146.27		
District Tax Levy			1110	502,912.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,341,557.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,217.13
Contingency	0006	3,721.71
Over-Schedule	0011	134,061.16
Fund Balance for Budget	TFS48	51,857.45
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	31,857.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,469.42
State On-Schedule Trans Reimb	3210	20,469.42
District Tax Levy	1110	102,203.71
District Mills	999	17.47
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

11 Bus Depreciation Fund

Adopted Budget	0001	268,671.71

Budget Uses

Expenditure Budget	0002	268,671.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,260.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,260.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,411.00
District Mills	999	10.84
Total Estimated Revenues to Fund Adopted Budget	0004	268,671.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas VIN9649	2018	53,990.00	0.00	10,798.00	5,399.00
2019 Thomas VIN5888	2018	52,499.00	0.00	10,499.80	5,249.90
2017 Blue Bird VIN1964	2017	94,000.00	18,800.00	18,800.00	8,800.00
2016 Freightliner VIN7594	2016	40,212.50	16,085.00	8,042.50	8,042.50
2015 Thomas VIN3001	2015	47,026.00	37,620.80	9,405.20	9,405.20
2014 Thomas VIN0511	2013	47,534.50	33,274.15	9,506.90	9,506.90
2011 Blue Bird VIN5428	2011	37,250.00	33,525.00	7,450.00	7,450.00
2011 Thomas VIN7467	2010	47,787.50	57,345.00	9,557.50	9,557.50
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
MCI G4500 Motor Coach VIN0164	2008	140,000.00	210,000.00	N/A	NA
Total					63,411.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

14 Retirement Fund

Adopted Budget	0001	192,452.12

Budget Uses

Expenditure Budget	0002	192,452.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,579.79
Operating Reserve	0961	38,490.42
Unreserved Fund Balance Reappropriated	0970	19,089.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,362.75
Total Estimated Revenues to Fund Adopted Budget	0004	192,452.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

17 Adult Education Fund

Adopted Budget	0001	27,326.18

Budget Uses

Expenditure Budget	0002	27,326.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,326.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,326.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,326.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110.59

Budget Uses

Expenditure Budget	0002	110.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	110.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	134,995.52

Budget Uses

Expenditure Budget	0002	134,995.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,995.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,995.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	134,995.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0891 Fairfield H S

Submit ID: 0891-33887670

50 Debt Service Fund

BH

Taxable Value		5,851,318.00
Adopted Budget	0001	109,025.00

Budget Uses

Expenditure Budget	0002	109,025.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-236.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	109,025.00
Jurisdiction Mills	999	18.63
Total Estimated Revenues to Fund Adopted Budget	0004	109,025.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	02/15/2002	06/30/2022	1,362,000.00	300,000.00	90,000.00	18,675.00	350.00
Total Bond Requirements							109,025.00
Total Debt Service Requirements						0002	109,025.00

Budget Report
FY 2019

50 Teton

0891 Fairfield H S

Submit ID: 0891-33887670

61 Building Reserve Fund

Adopted Budget		0001	5,000.00

Budget Uses

Expenditure Budget		0002	5,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,000.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,000.00

Budget Report
FY 2019

15 Flathead

Submit ID: 0308-59626798

0308 Fair-Mont-Egan Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	184	N/A	2,703,896

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Struck

(Signature) (Date)

Chairperson, School Trustees: Mark Siderius

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0308 Fair-Mont-Egan Elem

Submit ID: 0308-59626798

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,249,185.39	125,883.12	10%	10.08%	0.00	978,040.70	271,144.69	100.28
10 Transportation	11,636.59	634.10	20%	5.45%	0.00	3,130.51	8,506.08	3.15
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	27,945.85		N/A		4,040.06	0.00	23,905.79	8.84
14 Retirement	180,021.10	36,004.22	20%	20.00%	21,324.48	158,696.62		
17 Adult Education	20.05	0.00	35%	0.00%	20.05	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,870.62	0.00	N/A	0.00%	5,870.62	0.00	6,000.00	2.22
29 Flexibility	28,004.44	0.00	N/A	0.00%	28,004.44	0.00	0.00	0.00
61 Building Reserve	36,043.83	0.00	N/A	0.00%	16,043.83	0.00	20,000.00	7.40
Total of All Funds	1,544,727.87	162,521.44			75,303.48	1,139,867.83	329,556.56	121.89

50 Debt Service **Tax Jurisdiction**								
0308	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	150
M1	FAIR-MONT-EGAN 7-8	34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	550,871.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,350.50
D.	At Risk Student	(I-D)	2,605.08
E.	Indian Education For All	(I-E)	4,003.84
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	3,834.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,704.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,234.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,223.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,058,487.47
C.	Maximum Budget Limit	(II-C)	1,319,650.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,219,213.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,088,459.20
H.	Maximum Budget Limit	(II-H)	1,357,098.20
I.	Highest Budget Without a Vote	(II-I)	1,249,185.39
J.	Highest Budget	(II-J)	1,357,098.20
K.	Highest Voted Amount	(II-K)	107,912.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,249,185.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		124,918.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		964.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	964.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,883.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,249,185.39
1.	BASE Budget Limit	(V-A1)	1,088,459.20	
2.	Over-BASE Budget	(V-A2)	160,726.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		550,871.85
1.	Direct State Aid Paid By State	(V-B1)	550,871.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,350.50
D.	At Risk Student	(V-D)		2,605.08
E.	Indian Education For All	(V-E)		4,003.84
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		3,834.56
H.	Special Education Allowable Cost Payment	(V-H)		27,704.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,558.67
1.	Actual Non-Levy Revenue	(V-J1)	3,558.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		446,245.82
1.	State Guaranteed Tax Base Aid	(V-L1)	335,827.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,418.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,088,459.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,726.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.44
1.	District Property Tax Levy Mills	(V-U1)	59.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,249,185.39

Budget Uses

Expenditure Budget	0002	1,249,185.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	550,871.85
Quality Educator	3111	48,350.50
At Risk Student	3112	2,605.08
Indian Education For All	3113	4,003.84
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,704.88
Data For Achievement	3116	3,834.56
State Guaranteed Tax Base Aid	3120	335,827.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,931.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	613.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	13.58
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,418.50		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	271,144.69
Total Estimated Revenues to Fund Adopted Budget			0004	1,249,185.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	11,636.59

Budget Uses

Expenditure Budget	0002	11,636.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,845.92
Contingency	0006	284.59
Over-Schedule	0011	8,506.08
Fund Balance for Budget	TFS48	634.10
Operating Reserve	0961	634.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,565.25
State On-Schedule Trans Reimb	3210	1,565.26
District Tax Levy	1110	8,506.08
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	11,636.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	27,945.85

Budget Uses

Expenditure Budget	0002	27,945.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,040.06
Unreserved Fund Balance Reappropriated	0970	4,040.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,905.79
District Mills	999	8.84
Total Estimated Revenues to Fund Adopted Budget	0004	27,945.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	180,021.10

Budget Uses

Expenditure Budget	0002	180,021.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,328.70
Operating Reserve	0961	36,004.22
Unreserved Fund Balance Reappropriated	0970	21,324.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,696.62
Total Estimated Revenues to Fund Adopted Budget	0004	180,021.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20.05

Budget Uses

Expenditure Budget	0002	20.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,870.62

Budget Uses

Expenditure Budget	0002	11,870.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,870.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,870.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,000.00
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	11,870.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	28,004.44

Budget Uses

Expenditure Budget	0002	28,004.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,004.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,004.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,004.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

0308

Taxable Value		2,703,896.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	36,043.83

Budget Uses

Expenditure Budget		0002	36,043.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,043.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,043.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	7.40
Building Reserves Voted Mills			7.40
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,043.83

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	100,000.00	5	80,000.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 195	N/A	6,648,618

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jacki Young

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,504,648.50	3,722.68	10%	0.25%	0.00	1,266,870.19	237,778.31	35.77
10 Transportation	425,000.00	42,500.00	20%	10.00%	31,188.88	192,296.82	201,514.30	30.31
11 Bus Depreciation	246,610.06	0.00	N/A	0.00%	185,322.26	0.00	61,287.80	9.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	251,040.00	50,208.00	20%	20.00%	42,114.03	208,925.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4.39	0.00	N/A	0.00%	4.39	0.00	0.00	0.00
29 Flexibility	1,015,213.53	0.00	N/A	0.00%	15,213.53	1,000,000.00	0.00	0.00
61 Building Reserve	1,056,484.90	0.00	N/A	0.00%	21,484.90	3,000,000.00	35,000.00	5.26
Total of All Funds	4,499,001.38	96,430.68			295,327.99	5,668,092.98	535,580.41	80.56

50 Debt Service **Tax Jurisdiction**								
13	147,450.00	0.00	20-9-438	0.00%	1,077.43	146,372.57	0.00	0.00

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	147 *
M1	FAIRVIEW 7-8	48 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	587,968.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,380.25
D.	At Risk Student	(I-D)	3,669.47
E.	Indian Education For All	(I-E)	4,243.20
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	4,063.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	38,531.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,736.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,015.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,175,688.97
C.	Maximum Budget Limit	(II-C)	1,464,062.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	106,525.77
E.	Adopted Budget	(II-E)	1,503,334.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,177,200.41
H.	Maximum Budget Limit	(II-H)	1,469,234.68
I.	Highest Budget Without a Vote	(II-I)	1,504,648.50
J.	Highest Budget	(II-J)	1,504,648.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,504,648.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,722.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,722.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,504,648.50
1.	BASE Budget Limit	(V-A1)	1,177,200.41	
2.	Over-BASE Budget	(V-A2)	327,448.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		587,968.51
1.	Direct State Aid Paid By State	(V-B1)	587,968.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,380.25
D.	At Risk Student	(V-D)		3,669.47
E.	Indian Education For All	(V-E)		4,243.20
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		4,063.80
H.	Special Education Allowable Cost Payment	(V-H)		38,531.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		298,641.06
1.	Actual Non-Levy Revenue	(V-J1)	2,092.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	296,549.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		184,990.47
1.	State Guaranteed Tax Base Aid	(V-L1)	69,660.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	115,330.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,177,200.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		205,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	205,000.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		122,448.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,448.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.42
	1. District Property Tax Levy Mills	(V-U1)	18.42	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

01 General Fund

Adopted Budget	0001	1,504,648.50

Budget Uses

Expenditure Budget	0002	1,504,648.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	587,968.51
Quality Educator	3111	53,380.25
At Risk Student	3112	3,669.47
Indian Education For All	3113	4,243.20
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	38,531.65
Data For Achievement	3116	4,063.80
State Guaranteed Tax Base Aid	3120	69,660.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,855.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	236.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	296,549.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	205,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	115,330.22		
Over-BASE Levy	1110(c)	122,448.09		
District Tax Levy			1110	237,778.31
Total Estimated Revenues to Fund Adopted Budget			0004	1,504,648.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	425,000.00

Budget Uses

Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,542.56
Contingency	0006	4,754.26
Over-Schedule	0011	372,703.18
Fund Balance for Budget	TFS48	73,688.88
Operating Reserve	0961	42,500.00
Unreserved Fund Balance Reappropriated	0970	31,188.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	140,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,148.41
State On-Schedule Trans Reimb	3210	26,148.41
District Tax Levy	1110	201,514.30
District Mills	999	30.31
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	246,610.06

Budget Uses

Expenditure Budget	0002	246,610.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,322.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,322.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,287.80
District Mills	999	9.22
Total Estimated Revenues to Fund Adopted Budget	0004	246,610.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Short Bus	2017	39,075.00	5,000.00	7,815.00	7,815.00
2012 International	2012	57,621.00	16,524.20	11,524.20	11,524.20
2008 MCI	2008	209,743.00	98,897.20	41,948.60	41,948.60
Total					61,287.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

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14 Retirement Fund

Adopted Budget	0001	251,040.00

Budget Uses

Expenditure Budget	0002	251,040.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,322.03
Operating Reserve	0961	50,208.00
Unreserved Fund Balance Reappropriated	0970	42,114.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	208,925.97
Total Estimated Revenues to Fund Adopted Budget	0004	251,040.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4.39

Budget Uses

Expenditure Budget	0002	4.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

29 Flexibility Fund

Adopted Budget	0001	1,015,213.53

Budget Uses

Expenditure Budget	0002	1,015,213.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,213.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,213.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,015,213.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

50 Debt Service Fund

13

Taxable Value		6,648,618.00
Adopted Budget	0001	147,450.00

Budget Uses

Expenditure Budget	0002	147,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,077.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,077.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	146,372.57
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	147,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00	1,555,000.00	100,000.00	46,950.00	500.00
Total Bond Requirements							147,450.00
Total Debt Service Requirements						0002	147,450.00

Budget Report
FY 2019

42 Richland

0750 Fairview Elem

Submit ID: 0750-85538395

61 Building Reserve Fund

Adopted Budget		0001	1,056,484.90

Budget Uses

Expenditure Budget		0002	1,056,484.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,484.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	21,484.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	5.26
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.26
Total Estimated Revenues to Fund Adopted Budget		0004	1,056,484.90

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	123	7,638,936

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jacki Young

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,299,895.55	10,000.00	10%	0.77%	179,650.38	957,065.83	163,179.34	21.36
10 Transportation	240,000.00	24,000.00	20%	10.00%	49,432.23	93,074.20	97,493.57	12.76
11 Bus Depreciation	286,679.91	0.00	N/A	0.00%	216,938.71	0.00	69,741.20	9.13
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	213,472.00	42,694.40	20%	20.00%	54,645.43	158,826.57		
17 Adult Education	10,000.00	0.00	35%	0.00%	3,618.79	0.00	6,381.21	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107.89	0.00	N/A	0.00%	107.89	0.00	0.00	0.00
29 Flexibility	1,022,304.84	0.00	N/A	0.00%	22,304.84	1,000,000.00	0.00	0.00
61 Building Reserve	1,036,671.25	0.00	N/A	0.00%	10,071.25	3,000,000.00	26,600.00	3.48
Total of All Funds	4,109,131.44	76,694.40			536,769.52	5,208,966.60	363,395.32	47.57

50 Debt Service **Tax Jurisdiction**								
3	147,450.00	0.00	20-9-438	0.00%	1,023.17	146,426.83	0.00	0.00

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 123

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,415.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,028.70
D.	At Risk Student	(I-D)	1,437.22
E.	Indian Education For All	(I-E)	2,676.48
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	2,563.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	28,594.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,173.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,548.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	980,403.73
C.	Maximum Budget Limit	(II-C)	1,224,846.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,248.01
E.	Adopted Budget	(II-E)	1,224,846.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,041,712.04
H.	Maximum Budget Limit	(II-H)	1,299,895.55
I.	Highest Budget Without a Vote	(II-I)	1,299,895.55
J.	Highest Budget	(II-J)	1,299,895.55
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,299,895.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		179,650.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	179,650.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,650.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,299,895.55
1.	BASE Budget Limit	(V-A1)	1,041,712.04	
2.	Over-BASE Budget	(V-A2)	258,183.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,415.79
1.	Direct State Aid Paid By State	(V-B1)	530,415.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,028.70
D.	At Risk Student	(V-D)		1,437.22
E.	Indian Education For All	(V-E)		2,676.48
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		2,563.32
H.	Special Education Allowable Cost Payment	(V-H)		28,594.98
I.	Remaining Fund Balance Available	(V-I)		179,650.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,065.10
1.	Actual Non-Levy Revenue	(V-J1)	17,065.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		223,140.78
1.	State Guaranteed Tax Base Aid	(V-L1)	59,961.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	163,179.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,028,786.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		271,108.80
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	271,108.80	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		271,108.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.36
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

01 General Fund

Adopted Budget	0001	1,299,895.55

Budget Uses

Expenditure Budget	0002	1,299,895.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	179,650.38
Direct State Aid	3110	530,415.79
Quality Educator	3111	43,028.70
At Risk Student	3112	1,437.22
Indian Education For All	3113	2,676.48
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	28,594.98
Data For Achievement	3116	2,563.32
State Guaranteed Tax Base Aid	3120	59,961.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,534.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,530.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	271,108.80
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	163,179.34		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	163,179.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,299,895.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,885.64
Contingency	0006	1,188.56
Over-Schedule	0011	226,925.80
Fund Balance for Budget	TFS48	73,432.23
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	49,432.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	80,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,537.10
State On-Schedule Trans Reimb	3210	6,537.10
District Tax Levy	1110	97,493.57
District Mills	999	12.76
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	286,679.91

Budget Uses

Expenditure Budget	0002	286,679.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	216,938.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	216,938.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,741.20
District Mills	999	9.13
Total Estimated Revenues to Fund Adopted Budget	0004	286,679.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Short Bus	2017	39,075.00	5,000.00	7,815.00	7,815.00
2012 International	2012	115,244.00	5,000.00	23,048.80	23,048.80
2008 MCI	2008	194,387.00	53,877.40	38,877.40	38,877.40
Total					69,741.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland
0751 Fairview H S

Submit ID: 0751-53077168

14 Retirement Fund

Adopted Budget	0001	213,472.00

Budget Uses

Expenditure Budget	0002	213,472.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,339.83
Operating Reserve	0961	42,694.40
Unreserved Fund Balance Reappropriated	0970	54,645.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,826.57
Total Estimated Revenues to Fund Adopted Budget	0004	213,472.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,618.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,618.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,381.21
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	107.89

Budget Uses

Expenditure Budget	0002	107.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

29 Flexibility Fund

Adopted Budget	0001	1,022,304.84

Budget Uses

Expenditure Budget	0002	1,022,304.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,304.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,304.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,022,304.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

50 Debt Service Fund

3

Taxable Value		7,638,936.00
Adopted Budget	0001	147,450.00

Budget Uses

Expenditure Budget	0002	147,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,023.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,023.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	146,426.83
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	147,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00	1,555,000.00	100,000.00	46,950.00	500.00
Total Bond Requirements							147,450.00
Total Debt Service Requirements						0002	147,450.00

Budget Report
FY 2019

42 Richland

0751 Fairview H S

Submit ID: 0751-53077168

61 Building Reserve Fund

Adopted Budget		0001	1,036,671.25

Budget Uses

Expenditure Budget		0002	1,036,671.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,071.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,071.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,600.00	
District Tax Levy		1110	26,600.00
District Mills		999	3.48
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.48
Total Estimated Revenues to Fund Adopted Budget		0004	1,036,671.25

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	366	14,049,298

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Phil Koterba

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,273,592.13	307,392.56	10%	9.39%	0.00	2,282,381.61	991,210.52	70.56
10 Transportation	265,000.00	53,000.00	20%	20.00%	42,769.15	54,219.70	168,011.15	11.96
11 Bus Depreciation	349,807.08	0.00	N/A	0.00%	80,292.55	1,000.00	268,514.53	19.11
13 Tuition	37,752.74		N/A		820.79	0.00	36,931.95	2.63
14 Retirement	475,000.00	95,000.00	20%	20.00%	15,298.10	459,701.90		
17 Adult Education	46,343.69	0.00	35%	0.00%	46,343.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	201,073.47	0.00	N/A	0.00%	146,108.42	800.00	54,165.05	3.86
29 Flexibility	179,161.19	0.00	N/A	0.00%	179,161.19	0.00	0.00	0.00
61 Building Reserve	625,306.38	0.00	N/A	0.00%	521,806.38	16,500.00	98,000.00	6.98
Total of All Funds	5,453,036.68	455,392.56			1,032,600.27	2,814,603.21	1,616,833.20	115.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 366 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,292,283.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	102,503.06
D.	At Risk Student	(I-D)	9,474.72
E.	Indian Education For All	(I-E)	7,964.16
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	7,627.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	93,053.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,018.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	36,125.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	367
B.	BASE Budget Limit	(II-B)	2,528,131.30
C.	Maximum Budget Limit	(II-C)	3,159,829.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	710,596.59
E.	Adopted Budget	(II-E)	3,247,280.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,579,360.90
H.	Maximum Budget Limit	(II-H)	3,224,206.71
I.	Highest Budget Without a Vote	(II-I)	3,273,592.13
J.	Highest Budget	(II-J)	3,273,592.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,273,592.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		307,392.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		307,392.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,273,592.13
1.	BASE Budget Limit	(V-A1)	2,579,360.90	
2.	Over-BASE Budget	(V-A2)	694,231.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,292,283.48
1.	Direct State Aid Paid By State	(V-B1)	1,292,283.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		102,503.06
D.	At Risk Student	(V-D)		9,474.72
E.	Indian Education For All	(V-E)		7,964.16
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		7,627.44
H.	Special Education Allowable Cost Payment	(V-H)		93,053.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,933.69
1.	Actual Non-Levy Revenue	(V-J1)	3,933.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,061,023.04
1.	State Guaranteed Tax Base Aid	(V-L1)	764,043.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	296,979.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,579,360.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		694,231.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		694,231.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.15
U.	Over-BASE Mills	(V-U)		49.41
1.	District Property Tax Levy Mills	(V-U1)	49.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,273,592.13

Budget Uses

Expenditure Budget	0002	3,273,592.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,292,283.48
Quality Educator	3111	102,503.06
At Risk Student	3112	9,474.72
Indian Education For All	3113	7,964.16
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	93,053.31
Data For Achievement	3116	7,627.44
State Guaranteed Tax Base Aid	3120	764,043.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,933.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	296,979.29		
Over-BASE Levy	1110(c)	694,231.23		
District Tax Levy			1110	991,210.52
Total Estimated Revenues to Fund Adopted Budget			0004	3,273,592.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,063.36
Contingency	0006	4,906.34
Over-Schedule	0011	211,030.30
Fund Balance for Budget	TFS48	95,769.15
Operating Reserve	0961	53,000.00
Unreserved Fund Balance Reappropriated	0970	42,769.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,984.85
State On-Schedule Trans Reimb	3210	26,984.85
District Tax Levy	1110	168,011.15
District Mills	999	11.96
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	349,807.08

Budget Uses

Expenditure Budget	0002	349,807.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,292.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,292.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	268,514.53
District Mills	999	19.11
Total Estimated Revenues to Fund Adopted Budget	0004	349,807.08

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 MC J45 #6602	2018	270,000.00	0.00	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	0.00	9,550.97	9,550.97
2016 INTL #0568	2015	39,937.00	0.00	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	0.00	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	0.00	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	0.00	7,880.67	7,880.67
2008 MCI J4500 #4870	2012	257,300.00	51,460.00	51,460.00	51,460.00
2012 INTL #1925	2012	43,725.05	2,090.34	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	8,920.80	8,920.80	8,920.80
2009 INTL #8040	2008	35,439.02	7,087.80	7,087.80	7,087.80
2009 INTL #8205	2008	34,428.62	27,332.72	6,885.72	6,885.72
2006 INTL #4251	2006	67,234.00	26,893.60	13,446.80	13,446.80
2006 INTL #8714	2006	33,056.00	10,217.40	6,611.20	6,611.20
2007 INTL #2014	2006	30,523.00	6,104.60	6,104.60	6,104.60
1999 MCI #1249	2005	176,064.00	70,212.80	35,212.80	35,212.80
2005 INTL #7833	2005	25,505.70	25,505.70	5,101.14	5,101.14
1996 MCI 7835	2004	131,019.00	142,316.23	26,203.80	26,203.80
MOTOROLA MCS 2000	2004	2,653.50	2,653.50	530.70	530.70
MOTOROLA MSC2000	2004	2,721.50	2,721.50	544.30	544.30
Total					269,514.53

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

13 Tuition Fund

Adopted Budget	0001	37,752.74

Budget Uses

Expenditure Budget	0002	37,752.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	820.79
Unreserved Fund Balance Reappropriated	0970	820.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,931.95
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	37,752.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,298.10
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	15,298.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	459,701.90
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,343.69

Budget Uses

Expenditure Budget	0002	46,343.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,343.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,343.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,343.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	201,073.47

Budget Uses

Expenditure Budget	0002	201,073.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,108.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,108.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,165.05
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	201,073.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0259 Fergus H S

Submit ID: 0259-13822589

29 Flexibility Fund

Adopted Budget	0001	179,161.19

Budget Uses

Expenditure Budget	0002	179,161.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179,161.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,161.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179,161.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	625,306.38

Budget Uses

Expenditure Budget		0002	625,306.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	521,806.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	521,806.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	98,000.00
District Mills		999	6.98
Building Reserves Voted Mills			6.98
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	625,306.38

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	196,000.00	98,000.00	98,000.00
Total					98,000.00

Budget Report
FY 2019

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	3,469,731

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Virginia Guthrie

(Signature) (Date)

Chairperson, School Trustees: Kaity Williams

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,334.81	10,133.48	10%	10.00%	382.61	25,363.30	75,588.90	21.79
10 Transportation	29,500.00	1,244.05	20%	4.22%	0.00	21,000.00	8,500.00	2.45
11 Bus Depreciation	115,261.57	0.00	N/A	0.00%	109,041.57	0.00	6,220.00	1.79
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,500.00	3,700.00	20%	20.00%	802.03	17,697.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	194.92	0.00	N/A	0.00%	194.92	0.00	0.00	0.00
29 Flexibility	452.90	0.00	N/A	0.00%	452.90	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	265,244.20	15,077.53			110,874.03	64,061.27	90,308.90	26.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	19,118.19
B.	Mandatory Non-isolated Levy	(I-B)	19,118.19
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	130.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	602.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	200.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	81,302.89
C.	Maximum Budget Limit	(II-C)	100,849.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,544.59
E.	Adopted Budget	(II-E)	100,847.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	72,856.10
H.	Maximum Budget Limit	(II-H)	90,445.92
I.	Highest Budget Without a Vote	(II-I)	101,334.81
J.	Highest Budget	(II-J)	101,334.81
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,334.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,133.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		382.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	382.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,516.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,334.81
1.	BASE Budget Limit	(V-A1)	72,856.10	
2.	Over-BASE Budget	(V-A2)	28,478.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,236.38
1.	Direct State Aid Paid By State	(V-B1)	19,118.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	19,118.19	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		130.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.04
H.	Special Education Allowable Cost Payment	(V-H)		602.28
I.	Remaining Fund Balance Available	(V-I)		382.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,142.23
1.	Actual Non-Levy Revenue	(V-J1)	2,142.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,992.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,992.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		72,856.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,478.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,478.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		5.51
S.	BASE Mills - Elementary	(V-S)		8.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.21
1.	District Property Tax Levy Mills	(V-U1)	8.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	101,334.81

Budget Uses

Expenditure Budget	0002	101,334.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	382.61
Direct State Aid	3110	19,118.19
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	130.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	602.28
Data For Achievement	3116	125.04
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	142.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,000.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	19,118.19	
BASE Levy	1110(b)	27,992.00	
Over-BASE Levy	1110(c)	28,478.71	
District Tax Levy		1110	75,588.90
Total Estimated Revenues to Fund Adopted Budget		0004	101,334.81
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2019

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

10 Transportation Fund

Adopted Budget	0001	29,500.00

Budget Uses

Expenditure Budget	0002	29,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,500.00
Contingency	0006	500.00
Over-Schedule	0011	8,500.00
Fund Balance for Budget	TFS48	1,244.05
Operating Reserve	0961	1,244.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,500.00
State On-Schedule Trans Reimb	3210	10,500.00
District Tax Levy	1110	8,500.00
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	29,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	115,261.57

Budget Uses

Expenditure Budget	0002	115,261.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,041.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,041.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	6,220.00
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	115,261.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Girardin Mincro 4-Wheel Drive 29 Passenger Micro Bus	2011	62,200.00	87,080.00	12,440.00	6,220.00
Total					6,220.00

Budget Report
FY 2019

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

14 Retirement Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,502.03
Operating Reserve	0961	3,700.00
Unreserved Fund Balance Reappropriated	0970	802.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,697.97
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	194.92

Budget Uses

Expenditure Budget	0002	194.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	194.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-23192201

29 Flexibility Fund

Adopted Budget	0001	452.90

Budget Uses

Expenditure Budget	0002	452.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	452.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	452.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserves Voted Mills		0.00
Building Reserves Permissive Mills		0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,987	126,044,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gwyn Andersen

(Signature) (Date)

Chairperson, School Trustees: Lance Isaak

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0311 Flathead H S

Submit ID: 0311-06710402

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	21,206,791.25	2,120,679.13	10%	10.00%	0.00	15,881,282.81	5,325,508.44	42.26
10 Transportation	1,974,905.00	391,156.60	20%	19.81%	1.00	425,314.20	1,549,589.80	12.29
11 Bus Depreciation	1,315,968.90	0.00	N/A	0.00%	1,118,409.68	9,941.00	187,618.22	1.49
13 Tuition	403,099.00		N/A		316,442.80	1,798.00	84,858.20	0.67
14 Retirement	3,190,486.00	604,828.49	20%	18.96%	0.00	3,190,486.00		
17 Adult Education	226,402.00	79,240.00	35%	35.00%	0.00	3,810.00	222,592.00	1.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	130,677.78	0.00	N/A	0.00%	127,931.78	2,746.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	1,069,546.21	0.00	N/A	0.00%	756,346.21	25,200.00	304,800.00	2.42
Total of All Funds	29,517,876.14	3,195,904.22			2,319,131.47	19,540,578.01	7,674,966.66	60.90

50 Debt Service **Tax Jurisdiction**								
SD38-2017	2,726,986.00	0.00	20-9-438	0.00%	0.00	3,623.00	2,723,363.00	21.59
0311	2,132,009.00	0.00	20-9-438	0.00%	0.00	2,624.00	2,129,385.00	16.89

Budget Report
FY 2019

15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FLATHEAD HS 9-12 2,987

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,394,342.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	681,985.43
D.	At Risk Student	(I-D)	81,991.73
E.	Indian Education For All	(I-E)	64,997.12
F.	American Indian Achievement Gap	(I-F)	14,766.00
G.	Data For Achievement	(I-G)	62,249.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	599,670.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	229,503.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,929
B.	BASE Budget Limit	(II-B)	17,888,618.03
C.	Maximum Budget Limit	(II-C)	22,285,439.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,620,378.32
E.	Adopted Budget	(II-E)	20,549,361.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,558,667.93
H.	Maximum Budget Limit	(II-H)	22,995,824.37
I.	Highest Budget Without a Vote	(II-I)	21,206,791.25
J.	Highest Budget	(II-J)	22,995,824.37
K.	Highest Voted Amount	(II-K)	1,789,033.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	21,206,791.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,120,679.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,120,679.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		21,206,791.25
1.	BASE Budget Limit	(V-A1)	18,558,667.93	
2.	Over-BASE Budget	(V-A2)	2,648,123.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,394,342.20
1.	Direct State Aid Paid By State	(V-B1)	9,394,342.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		681,985.43
D.	At Risk Student	(V-D)		81,991.73
E.	Indian Education For All	(V-E)		64,997.12
F.	American Indian Achievement Gap	(V-F)		14,766.00
G.	Data For Achievement	(V-G)		62,249.08
H.	Special Education Allowable Cost Payment	(V-H)		599,670.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,106.72
1.	Actual Non-Levy Revenue	(V-J1)	26,106.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,632,559.53
1.	State Guaranteed Tax Base Aid	(V-L1)	4,927,429.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,705,130.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,558,667.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		27,745.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	27,745.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,620,378.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,648,123.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.47
U.	Over-BASE Mills	(V-U)		20.79
1.	District Property Tax Levy Mills	(V-U1)	20.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	21,206,791.25

Budget Uses

Expenditure Budget	0002	21,206,791.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,394,342.20
Quality Educator	3111	681,985.43
At Risk Student	3112	81,991.73
Indian Education For All	3113	64,997.12
American Indian Achievement Gap	3114	14,766.00
State Spec Ed Allowable Cost Pymt to Districts	3115	599,670.12
Data For Achievement	3116	62,249.08
State Guaranteed Tax Base Aid	3120	4,927,429.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,106.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	27,745.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,705,130.12		
Over-BASE Levy	1110(c)	2,620,378.32		
District Tax Levy			1110	5,325,508.44
Total Estimated Revenues to Fund Adopted Budget			0004	21,206,791.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,974,905.00

Budget Uses

Expenditure Budget	0002	1,974,905.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	382,442.00
Contingency	0006	38,244.20
Over-Schedule	0011	1,554,218.80
Fund Balance for Budget	TFS48	391,157.60
Operating Reserve	0961	391,156.60
Unreserved Fund Balance Reappropriated	0970	1.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,628.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	210,343.10
State On-Schedule Trans Reimb	3210	210,343.10
District Tax Levy	1110	1,549,589.80
District Mills	999	12.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,974,905.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	1,315,968.90

Budget Uses

Expenditure Budget	0002	1,315,968.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,118,409.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,118,409.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,941.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	187,618.22
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,315,968.90

Budget Report
FY 2019

15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC RE #69 1678	2016	56,256.68	22,502.68	11,251.34	11,251.34
2016 IC RE #70 1679	2016	56,256.68	22,502.68	11,251.34	11,251.34
2016 IC RE #71 1680	2016	56,256.68	22,502.68	11,251.34	11,251.34
2014 IHC (OTR) #65 797852	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #66 797851	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #67 797853	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #68 797854	2014	69,446.00	27,778.40	13,889.20	13,889.20
2012 IC RE - 0766	2012	45,455.50	45,455.50	9,091.10	9,091.10
2012 IC RE - 0767	2012	45,455.50	45,455.50	9,091.10	9,091.10
2012 IC RE S - 0765	2012	60,361.00	55,947.40	12,072.20	12,072.20
2012 IC RE S - 0769	2012	69,303.00	69,303.00	13,860.60	13,860.60
2013 IC RE - 2856	2012	60,107.00	60,107.00	12,021.40	12,021.40
2013 IC RE - 2857	2012	60,107.00	49,569.40	12,021.40	12,021.40
Cameras - 2	2012	6,060.00	6,060.00	1,212.00	1,212.00
2010 IC RE	2010	65,000.00	65,000.00	13,000.00	13,000.00
Cameras - 1	2010	27,056.00	21,644.80	5,411.20	5,411.20
Bus 10364 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 10366 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 42159 2007 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42160 2007 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42179 2007 International	2008	52,632.00	52,632.00	10,526.40	10,526.40
Bus 55023	2004	37,867.00	80,889.85	N/A	0.00
Bus 67038	2004	43,078.00	81,847.25	N/A	0.00
Bus 19356	2003	50,776.00	76,164.00	N/A	NA
Bus 11805	2002	42,500.00	115,647.90	N/A	0.00
Bus 94078	2001	27,464.00	41,196.00	N/A	NA
Bus 55564	2000	20,349.00	30,523.50	N/A	NA
Total					187,618.22

Budget Report
FY 2019
15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

13 Tuition Fund

Adopted Budget	0001	403,099.00

Budget Uses

Expenditure Budget	0002	403,099.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	316,442.80
Unreserved Fund Balance Reappropriated	0970	316,442.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,798.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,858.20
District Mills	999	0.67
Total Estimated Revenues to Fund Adopted Budget	0004	403,099.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,190,486.00

Budget Uses

Expenditure Budget	0002	3,190,486.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	604,828.49
Operating Reserve	0961	604,828.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	3,843.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,186,643.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,190,486.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

17 Adult Education Fund

Adopted Budget	0001	226,402.00

Budget Uses

Expenditure Budget	0002	226,402.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,240.00
Operating Reserve	0961	79,240.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	1,810.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	222,592.00
District Mills	999	1.77
Total Estimated Revenues to Fund Adopted Budget	0004	226,402.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	130,677.78

Budget Uses

Expenditure Budget	0002	130,677.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,931.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,931.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,746.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,677.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

50 Debt Service Fund

0311

Taxable Value		126,044,964.00
Adopted Budget	0001	2,132,009.00

Budget Uses

Expenditure Budget	0002	2,008,377.00
Add To Fund Balance	0003	123,632.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,624.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,129,385.00
Jurisdiction Mills	999	16.89
Total Estimated Revenues to Fund Adopted Budget	0004	2,132,009.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	24,940,000.00	935,000.00	1,019,075.00	350.00
Total Bond Requirements							1,954,425.00

SIDs

Issue Type	Amount
High School	53,952.00
Total SID Requirements	53,952.00

Total Debt Service Requirements	0002	2,008,377.00

Budget Report
FY 2019
15 Flathead
0311 Flathead H S

Submit ID: 0311-06710402

SD38-2017

Taxable Value		126,130,587.00
Adopted Budget	0001	2,726,986.00

Budget Uses

Expenditure Budget	0002	2,726,986.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,623.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,723,363.00
Jurisdiction Mills	999	21.59
Total Estimated Revenues to Fund Adopted Budget	0004	2,726,986.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	06/30/2013	06/30/2025	8,970,000.00	0.00	35,000.00	282,212.00	350.00
High School Refunding Bond	08/16/2016	06/30/2021	7,075,000.00	2,425,000.00	1,705,000.00	53,352.00	350.00
High School Refunding Bond	08/16/2016	06/30/2025	5,345,000.00	3,750,000.00	590,000.00	60,372.00	350.00
Total Bond Requirements							2,726,986.00
Total Debt Service Requirements						0002	2,726,986.00

Budget Report
FY 2019

15 Flathead

0311 Flathead H S

Submit ID: 0311-06710402

61 Building Reserve Fund

Adopted Budget		0001	1,069,546.21

Budget Uses

Expenditure Budget		0002	1,069,546.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	756,346.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	756,346.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	8,400.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	304,800.00	
District Tax Levy		1110	304,800.00
District Mills		999	2.42
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.42
Total Estimated Revenues to Fund Adopted Budget		0004	1,069,546.21

Budget Report
FY 2019

41 Ravalli

Submit ID: 0743-90710823

0743 Florence-Carlton K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	582	*	271	9,581,451

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	407	190	7,340,275
Non-located - 32 Missoula	175	81	2,241,176

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Tara Zeiler

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

Submit ID: 0743-90710823

0743 Florence-Carlton K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,689,433.52	377,753.17	10%	6.64%	0.00	4,573,927.80	1,115,505.72	116.40
10 Transportation	733,248.32	80,981.05	20%	11.04%	0.00	108,609.60	624,638.72	65.19
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	22,685.00		N/A		527.38	0.00	22,157.62	2.31
14 Retirement	780,844.00	156,168.80	20%	20.00%	29,054.02	751,789.98		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	898.14	250.00	10,851.86	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,000.00	3,469.84	N/A	5.78%	0.00	0.00	60,000.00	6.26
29 Flexibility	382.77	0.00	N/A	0.00%	382.77	0.00	0.00	0.00
61 Building Reserve	254,257.15	0.00	N/A	0.00%	138,057.15	0.00	116,200.00	12.13
Total of All Funds	7,552,850.76	622,572.86			168,919.46	5,434,577.38	1,949,353.92	203.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0743-90710823

0743 Florence-Carlton K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FLORENCE-CARLTON K-6	434
M1	FLORENCE-CARLTON 7-8	148
H1	FLORENCE-CARLTON HS 9-12	271 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,616,441.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	217,869.30
D.	At Risk Student	(I-D)	19,166.17
E.	Indian Education For All	(I-E)	18,561.28
F.	American Indian Achievement Gap	(I-F)	7,918.00
G.	Data For Achievement	(I-G)	17,776.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	126,177.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,059.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,147.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,500.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	862
B.	BASE Budget Limit	(II-B)	5,126,720.56
C.	Maximum Budget Limit	(II-C)	6,393,719.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	5,658,720.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,157,433.52
H.	Maximum Budget Limit	(II-H)	6,429,043.11
I.	Highest Budget Without a Vote	(II-I)	5,689,433.52
J.	Highest Budget	(II-J)	6,429,043.11
K.	Highest Voted Amount	(II-K)	739,609.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,689,433.52

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		377,753.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		377,753.17

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	87,631.74	38,545.92	126,177.66
B.	Special Education RSBG to Coop	29,210.58	12,848.64	42,059.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	46,736.93	20,557.82	67,294.75

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	174,559.00	312,636.00	487,195.00
F.	100% Of Per Student Entitlement	3,450,578.80	1,915,563.50	5,366,142.30
		3,625,137.80	2,228,199.50	5,853,337.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,279,673.64	786,554.42	2,066,228.07
H.	Special Education in BASE@40%	46,736.93	20,557.82	67,294.75
I.	Subsidized BASE Amount	1,326,410.57	807,112.24	2,133,522.82
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,689,433.52
1.	BASE Budget Limit	(V-A1)	5,157,433.52	
2.	Over-BASE Budget	(V-A2)	532,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,616,441.78
1.	Direct State Aid Paid By State	(V-B1)	2,616,441.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		217,869.30
D.	At Risk Student	(V-D)		19,166.17
E.	Indian Education For All	(V-E)		18,561.28
F.	American Indian Achievement Gap	(V-F)		7,918.00
G.	Data For Achievement	(V-G)		17,776.52

H.	Special Education Allowable Cost Payment	(V-H)		126,177.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,638.28
1.	Actual Non-Levy Revenue	(V-J1)	9,638.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,123,884.53
1.	State Guaranteed Tax Base Aid	(V-L1)	1,540,378.81	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	583,505.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,157,433.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		532,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.23
T.	BASE Mills - High School	(V-T)		20.65
U.	Over-BASE Mills	(V-U)		55.52
1.	District Property Tax Levy Mills	(V-U1)	55.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	5,689,433.52

Budget Uses

Expenditure Budget	0002	5,689,433.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,616,441.78
Quality Educator	3111	217,869.30
At Risk Student	3112	19,166.17
Indian Education For All	3113	18,561.28
American Indian Achievement Gap	3114	7,918.00
State Spec Ed Allowable Cost Pymt to Districts	3115	126,177.66
Data For Achievement	3116	17,776.52
State Guaranteed Tax Base Aid	3120	1,540,378.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,858.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,779.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	583,505.72		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	1,115,505.72
Total Estimated Revenues to Fund Adopted Budget			0004	5,689,433.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	733,248.32

Budget Uses

Expenditure Budget	0002	733,248.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98,736.00
Contingency	0006	9,873.60
Over-Schedule	0011	624,638.72
Fund Balance for Budget	TFS48	80,981.05
Operating Reserve	0961	80,981.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	54,304.80
State On-Schedule Trans Reimb	3210	54,304.80
District Tax Levy	1110	624,638.72
District Mills	999	65.19
Total Estimated Revenues to Fund Adopted Budget	0004	733,248.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	22,685.00

Budget Uses

Expenditure Budget	0002	22,685.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	527.38
Unreserved Fund Balance Reappropriated	0970	527.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,157.62
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	22,685.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	780,844.00

Budget Uses

Expenditure Budget	0002	780,844.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,222.82
Operating Reserve	0961	156,168.80
Unreserved Fund Balance Reappropriated	0970	29,054.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	751,789.98
Total Estimated Revenues to Fund Adopted Budget	0004	780,844.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0743 Florence-Carlton K-12 Schls

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,098.14
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	898.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	250.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,851.86
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,469.84
Operating Reserve	0961	3,469.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	382.77

Budget Uses

Expenditure Budget	0002	382.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	382.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	382.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	382.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0743-90710823

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	254,257.15

Budget Uses

Expenditure Budget		0002	138,057.15
Add To Fund Balance		0003	116,200.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	138,057.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	138,057.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	116,200.00	
District Tax Levy		1110	116,200.00
District Mills		999	12.13
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			12.13
Total Estimated Revenues to Fund Adopted Budget		0004	254,257.15

Budget Report
FY 2019

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 253	N/A	6,110,772

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Schnug

(Signature) (Date)

Chairperson, School Trustees: Layton Salsbery

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,868,698.76	278,732.56	10%	14.92%	0.00	1,228,199.06	640,499.70	104.82
10 Transportation	212,000.00	42,400.00	20%	20.00%	81,273.42	60,941.83	69,784.75	11.42
11 Bus Depreciation	137,588.88	0.00	N/A	0.00%	110,983.68	0.00	26,605.20	4.35
13 Tuition	12,485.70		N/A		0.00	0.00	12,485.70	2.04
14 Retirement	350,000.00	70,000.00	20%	20.00%	89,135.04	260,864.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,332.48	0.00	N/A	0.00%	9,332.48	0.00	45,000.00	7.36
29 Flexibility	101,781.92	0.00	N/A	0.00%	101,781.92	0.00	0.00	0.00
61 Building Reserve	397.74	0.00	N/A	0.00%	397.74	0.00	0.00	0.00
Total of All Funds	2,737,285.48	391,132.56			392,904.28	1,550,005.85	794,375.35	129.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	191 *
M1	FORSYTH 7-8	62 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	741,402.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,730.73
D.	At Risk Student	(I-D)	6,815.14
E.	Indian Education For All	(I-E)	5,505.28
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	5,272.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	35,082.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,694.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,959.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	261
B.	BASE Budget Limit	(II-B)	1,489,759.88
C.	Maximum Budget Limit	(II-C)	1,854,473.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	377,656.44
E.	Adopted Budget	(II-E)	1,867,416.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,471,509.31
H.	Maximum Budget Limit	(II-H)	1,831,299.06
I.	Highest Budget Without a Vote	(II-I)	1,868,698.76
J.	Highest Budget	(II-J)	1,868,698.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,868,698.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		186,869.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		91,862.68
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	91,862.68	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		278,732.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,868,698.76
1.	BASE Budget Limit	(V-A1)	1,471,509.31	
2.	Over-BASE Budget	(V-A2)	397,189.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		741,402.02
1.	Direct State Aid Paid By State	(V-B1)	741,402.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,730.73
D.	At Risk Student	(V-D)		6,815.14
E.	Indian Education For All	(V-E)		5,505.28
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		5,272.52
H.	Special Education Allowable Cost Payment	(V-H)		35,082.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,145.18
1.	Actual Non-Levy Revenue	(V-J1)	4,145.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		600,057.63
1.	State Guaranteed Tax Base Aid	(V-L1)	356,747.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	243,310.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,471,509.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		397,189.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		397,189.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		65.00
1.	District Property Tax Levy Mills	(V-U1)	65.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

01 General Fund

Adopted Budget	0001	1,868,698.76

Budget Uses

Expenditure Budget	0002	1,868,698.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	741,402.02
Quality Educator	3111	71,730.73
At Risk Student	3112	6,815.14
Indian Education For All	3113	5,505.28
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	35,082.81
Data For Achievement	3116	5,272.52
State Guaranteed Tax Base Aid	3120	356,747.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,133.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	12.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	243,310.25		
Over-BASE Levy	1110(c)	397,189.45		
District Tax Levy			1110	640,499.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,868,698.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	212,000.00

Budget Uses

Expenditure Budget	0002	212,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,401.66
Contingency	0006	5,540.17
Over-Schedule	0011	151,058.17
Fund Balance for Budget	TFS48	123,673.42
Operating Reserve	0961	42,400.00
Unreserved Fund Balance Reappropriated	0970	81,273.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	30,470.91
State On-Schedule Trans Reimb	3210	30,470.92
District Tax Levy	1110	69,784.75
District Mills	999	11.42
Total Estimated Revenues to Fund Adopted Budget	0004	212,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	137,588.88

Budget Uses

Expenditure Budget	0002	137,588.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,983.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,983.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,605.20
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	137,588.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1797	2018	62,139.00	0.00	12,427.80	3,107.00
B1836	2017	44,950.00	2,247.50	8,990.00	2,247.50
B9676	2016	49,900.00	4,990.00	9,980.00	2,495.00
B9721	2015	49,250.00	9,850.00	9,850.00	2,462.50
B3419	2014	64,250.00	19,275.00	12,850.00	3,212.50
B8722	2014	49,900.00	14,970.00	9,980.00	2,495.00
B1744	2012	57,250.00	28,625.00	11,450.00	2,862.50
B4825	2011	50,250.00	35,175.00	10,050.00	2,512.50
B0420	2009	39,000.00	42,900.00	7,800.00	1,950.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
B3272	2001	43,674.00	34,939.40	8,734.80	2,183.70
B7974	2001	43,096.00	60,333.60	8,619.20	1,077.00
Total					26,605.20

Budget Report
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44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

13 Tuition Fund

Adopted Budget	0001	12,485.70

Budget Uses

Expenditure Budget	0002	12,485.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,485.70
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	12,485.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,135.04
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	89,135.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,864.96
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

28 Technology Fund

Adopted Budget	0001	54,332.48

Budget Uses

Expenditure Budget	0002	54,332.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,332.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,332.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,000.00
District Mills	999	7.36
Total Estimated Revenues to Fund Adopted Budget	0004	54,332.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

29 Flexibility Fund

Adopted Budget	0001	101,781.92

Budget Uses

Expenditure Budget	0002	101,781.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,781.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,781.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101,781.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-38861389

61 Building Reserve Fund

Adopted Budget		0001	397.74

Budget Uses

Expenditure Budget		0002	397.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	397.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	397.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	397.74

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	118	6,598,934

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Schnug

(Signature) (Date)

Chairperson, School Trustees: Layton Salsbery

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,345,447.07	244,759.79	10%	18.19%	126,925.48	768,493.36	450,028.23	68.20
10 Transportation	120,000.00	24,000.00	20%	20.00%	49,860.41	25,055.05	45,084.54	6.83
11 Bus Depreciation	172,455.59	0.00	N/A	0.00%	142,649.39	0.00	29,806.20	4.52
13 Tuition	18,927.24		N/A		0.00	0.00	18,927.24	2.87
14 Retirement	240,000.00	48,000.00	20%	20.00%	91,479.29	148,520.71		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	17,989.81	10,000.00	22,010.19	3.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	93,339.71	0.00	N/A	0.00%	48,339.71	0.00	45,000.00	6.82
29 Flexibility	149,431.99	0.00	N/A	0.00%	149,431.99	0.00	0.00	0.00
61 Building Reserve	74,374.55	0.00	N/A	0.00%	74,374.55	0.00	0.00	0.00
Total of All Funds	2,263,976.15	334,259.79			701,050.63	952,069.12	610,856.40	92.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 118 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	514,600.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,168.23
D.	At Risk Student	(I-D)	1,316.32
E.	Indian Education For All	(I-E)	2,567.68
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,459.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	23,620.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,571.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,328.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	122
B.	BASE Budget Limit	(II-B)	1,004,108.28
C.	Maximum Budget Limit	(II-C)	1,252,171.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	345,681.05
E.	Adopted Budget	(II-E)	1,349,789.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	995,292.64
H.	Maximum Budget Limit	(II-H)	1,243,054.16
I.	Highest Budget Without a Vote	(II-I)	1,345,447.07
J.	Highest Budget	(II-J)	1,352,382.66
K.	Highest Voted Amount	(II-K)	6,935.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,345,447.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		134,544.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		110,215.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	110,215.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		126,925.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	126,925.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		371,685.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,345,447.07
1.	BASE Budget Limit	(V-A1)	995,292.64	
2.	Over-BASE Budget	(V-A2)	350,154.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		514,600.93
1.	Direct State Aid Paid By State	(V-B1)	514,600.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,168.23
D.	At Risk Student	(V-D)		1,316.32
E.	Indian Education For All	(V-E)		2,567.68
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,459.12
H.	Special Education Allowable Cost Payment	(V-H)		23,620.61
I.	Remaining Fund Balance Available	(V-I)		126,925.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,202.79
1.	Actual Non-Levy Revenue	(V-J1)	7,202.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		283,933.48
1.	State Guaranteed Tax Base Aid	(V-L1)	184,059.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	99,873.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		995,292.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		350,154.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		350,154.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.14
U.	Over-BASE Mills	(V-U)		53.06
1.	District Property Tax Levy Mills	(V-U1)	53.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,345,447.07

Budget Uses

Expenditure Budget	0002	1,345,447.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	126,925.48
Direct State Aid	3110	514,600.93
Quality Educator	3111	31,168.23
At Risk Student	3112	1,316.32
Indian Education For All	3113	2,567.68
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	23,620.61
Data For Achievement	3116	2,459.12
State Guaranteed Tax Base Aid	3120	184,059.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,814.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	387.91
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	99,873.80		
Over-BASE Levy	1110(c)	350,154.43		
District Tax Levy			1110	450,028.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,345,447.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,777.32
Contingency	0006	2,277.73
Over-Schedule	0011	94,944.95
Fund Balance for Budget	TFS48	73,860.41
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	49,860.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	12,527.52
State On-Schedule Trans Reimb	3210	12,527.53
District Tax Levy	1110	45,084.54
District Mills	999	6.83
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

11 Bus Depreciation Fund

Adopted Budget	0001	172,455.59

Budget Uses

Expenditure Budget	0002	172,455.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,649.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,649.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,806.20
District Mills	999	4.52
Total Estimated Revenues to Fund Adopted Budget	0004	172,455.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1797	2018	126,161.00	0.00	25,232.20	6,308.00
B1836	2017	44,950.00	2,247.50	8,990.00	2,247.50
B9676	2016	49,900.00	4,990.00	9,980.00	2,495.00
B9721	2015	49,250.00	9,850.00	9,850.00	2,462.50
B3419	2014	64,250.00	19,275.00	12,850.00	3,212.50
B8722	2014	49,900.00	14,970.00	9,980.00	2,495.00
B1744	2012	57,250.00	28,625.00	11,450.00	2,862.50
B4825	2011	50,250.00	35,175.00	10,050.00	2,512.50
B0420	2009	39,000.00	42,900.00	7,800.00	1,950.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
B3272	2001	43,674.00	34,939.40	8,734.80	2,183.70
B7974	2001	43,096.00	60,333.60	8,619.20	1,077.00
Total					29,806.20

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

13 Tuition Fund

Adopted Budget	0001	18,927.24

Budget Uses

Expenditure Budget	0002	18,927.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,927.24
District Mills	999	2.87
Total Estimated Revenues to Fund Adopted Budget	0004	18,927.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	139,479.29
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	91,479.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,520.71
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,489.81
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	17,989.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	10,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,010.19
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	93,339.71

Budget Uses

Expenditure Budget	0002	93,339.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,339.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,339.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,000.00
District Mills	999	6.82
Total Estimated Revenues to Fund Adopted Budget	0004	93,339.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

29 Flexibility Fund

Adopted Budget	0001	149,431.99

Budget Uses

Expenditure Budget	0002	149,431.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,431.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,431.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,431.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-41948555

61 Building Reserve Fund

Adopted Budget		0001	74,374.55

Budget Uses

Expenditure Budget		0002	74,374.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	74,374.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	74,374.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	74,374.55

Budget Report
FY 2019

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-76141609

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 210	N/A	6,332,116

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephen Hamel

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-76141609

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,590,127.31	152,368.32	10%	9.58%	0.00	1,012,048.93	578,078.38	91.30
10 Transportation	52,300.00	10,000.00	20%	19.12%	9,710.23	604.00	41,985.77	6.63
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,219.92		N/A		1,219.92	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	116,371.76	183,628.24		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	5,651.23	0.00	4,348.77	0.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,654.70	0.00	N/A	0.00%	24,654.70	0.00	20,000.00	3.16
29 Flexibility	20,871.31	0.00	N/A	0.00%	20,871.31	0.00	0.00	0.00
61 Building Reserve	66,600.54	0.00	N/A	0.00%	33,100.54	0.00	33,500.00	5.29
Total of All Funds	2,085,773.78	225,868.32			211,579.69	1,196,281.17	677,912.92	107.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

08 Chouteau

Submit ID: 0133-76141609

0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	156 *
M1	FORT BENTON 7-8	54 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	629,338.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,519.79
D.	At Risk Student	(I-D)	6,077.36
E.	Indian Education For All	(I-E)	4,569.60
F.	American Indian Achievement Gap	(I-F)	2,140.00
G.	Data For Achievement	(I-G)	4,376.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	42,960.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,339.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,805.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	214
B.	BASE Budget Limit	(II-B)	1,273,990.38
C.	Maximum Budget Limit	(II-C)	1,592,466.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	314,305.85
E.	Adopted Budget	(II-E)	1,588,296.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,261,295.64
H.	Maximum Budget Limit	(II-H)	1,574,858.41
I.	Highest Budget Without a Vote	(II-I)	1,575,601.49
J.	Highest Budget	(II-J)	1,590,127.31
K.	Highest Voted Amount	(II-K)	14,525.82
L.	Amount Approved on Ballot by Voters	(II-L)	14,525.82
M.	Adopted Budget	(II-M)	1,590,127.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		152,368.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		152,368.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,590,127.31
1.	BASE Budget Limit	(V-A1)	1,261,295.64	
2.	Over-BASE Budget	(V-A2)	328,831.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		629,338.23
1.	Direct State Aid Paid By State	(V-B1)	629,338.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,519.79
D.	At Risk Student	(V-D)		6,077.36
E.	Indian Education For All	(V-E)		4,569.60
F.	American Indian Achievement Gap	(V-F)		2,140.00
G.	Data For Achievement	(V-G)		4,376.40
H.	Special Education Allowable Cost Payment	(V-H)		42,960.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,154.39
1.	Actual Non-Levy Revenue	(V-J1)	1,154.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		517,159.56
1.	State Guaranteed Tax Base Aid	(V-L1)	267,912.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	249,246.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,261,295.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		328,831.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		328,831.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.93
1.	District Property Tax Levy Mills	(V-U1)	51.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,590,127.31

Budget Uses

Expenditure Budget	0002	1,590,127.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	629,338.23
Quality Educator	3111	53,519.79
At Risk Student	3112	6,077.36
Indian Education For All	3113	4,569.60
American Indian Achievement Gap	3114	2,140.00
State Spec Ed Allowable Cost Pymt to Districts	3115	42,960.31
Data For Achievement	3116	4,376.40
State Guaranteed Tax Base Aid	3120	267,912.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,154.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	249,246.71		
Over-BASE Levy	1110(c)	328,831.67		
District Tax Levy			1110	578,078.38
Total Estimated Revenues to Fund Adopted Budget			0004	1,590,127.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	52,300.00

Budget Uses

Expenditure Budget	0002	52,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	504.00
Contingency	0006	100.00
Over-Schedule	0011	51,696.00
Fund Balance for Budget	TFS48	19,710.23
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	9,710.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	302.00
State On-Schedule Trans Reimb	3210	302.00
District Tax Levy	1110	41,985.77
District Mills	999	6.63
Total Estimated Revenues to Fund Adopted Budget	0004	52,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,219.92

Budget Uses

Expenditure Budget	0002	1,219.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,219.92
Unreserved Fund Balance Reappropriated	0970	1,219.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,219.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,371.76
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	116,371.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	183,628.24
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,151.23
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	5,651.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,348.77
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,654.70

Budget Uses

Expenditure Budget	0002	44,654.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,654.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,654.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	44,654.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-76141609

29 Flexibility Fund

Adopted Budget	0001	20,871.31

Budget Uses

Expenditure Budget	0002	20,871.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,871.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,871.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,871.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

Submit ID: 0133-76141609

0133 Fort Benton Elem

61 Building Reserve Fund

Adopted Budget		0001	66,600.54

Budget Uses

Expenditure Budget		0002	66,600.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,100.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,100.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,500.00	
District Tax Levy		1110	33,500.00
District Mills		999	5.29
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.29
Total Estimated Revenues to Fund Adopted Budget		0004	66,600.54

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-66187786

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	98	10,064,077

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephen Hamel

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-66187786

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,321,009.61	121,215.16	10%	9.18%	0.00	652,805.85	668,203.76	66.39
10 Transportation	409,500.00	81,900.00	20%	20.00%	29,205.16	193,198.00	187,096.84	18.59
11 Bus Depreciation	468,851.08	0.00	N/A	0.00%	257,341.08	0.00	211,510.00	21.02
13 Tuition	11,324.82		N/A		0.00	0.00	11,324.82	1.13
14 Retirement	300,000.00	60,000.00	20%	20.00%	160,111.59	139,888.41		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	5,539.28	0.00	4,460.72	0.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,063.51	0.00	N/A	0.00%	17,063.51	0.00	20,000.00	1.99
29 Flexibility	112,212.28	0.00	N/A	0.00%	112,212.28	0.00	0.00	0.00
61 Building Reserve	612.00	0.00	N/A	0.00%	612.00	0.00	0.00	0.00
Total of All Funds	2,670,573.30	266,615.16			582,084.90	985,892.26	1,102,596.14	109.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-66187786

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 98

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	451,285.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,151.47
D.	At Risk Student	(I-D)	1,721.23
E.	Indian Education For All	(I-E)	2,132.48
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,042.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	26,564.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,918.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,412.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	81
B.	BASE Budget Limit	(II-B)	770,895.61
C.	Maximum Budget Limit	(II-C)	961,809.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	481,816.32
E.	Adopted Budget	(II-E)	1,252,711.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	892,373.63
H.	Maximum Budget Limit	(II-H)	1,113,181.16
I.	Highest Budget Without a Vote	(II-I)	1,321,009.61
J.	Highest Budget	(II-J)	1,321,009.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,321,009.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,215.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,215.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,321,009.61
1.	BASE Budget Limit	(V-A1)	892,373.63	
2.	Over-BASE Budget	(V-A2)	428,635.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		451,285.61
1.	Direct State Aid Paid By State	(V-B1)	451,285.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,151.47
D.	At Risk Student	(V-D)		1,721.23
E.	Indian Education For All	(V-E)		2,132.48
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,042.32
H.	Special Education Allowable Cost Payment	(V-H)		26,564.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		604.37
1.	Actual Non-Levy Revenue	(V-J1)	604.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,373.38
1.	State Guaranteed Tax Base Aid	(V-L1)	128,805.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	239,567.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		892,373.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		428,635.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		428,635.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		23.80
U.	Over-BASE Mills	(V-U)		42.59
1.	District Property Tax Levy Mills	(V-U1)	42.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-66187786

01 General Fund

Adopted Budget	0001	1,321,009.61

Budget Uses

Expenditure Budget	0002	1,321,009.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	451,285.61
Quality Educator	3111	38,151.47
At Risk Student	3112	1,721.23
Indian Education For All	3113	2,132.48
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	26,564.77
Data For Achievement	3116	2,042.32
State Guaranteed Tax Base Aid	3120	128,805.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	604.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	239,567.78		
Over-BASE Levy	1110(c)	428,635.98		
District Tax Levy			1110	668,203.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,321,009.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	409,500.00

Budget Uses

Expenditure Budget	0002	409,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,180.00
Contingency	0006	13,018.00
Over-Schedule	0011	266,302.00
Fund Balance for Budget	TFS48	111,105.16
Operating Reserve	0961	81,900.00
Unreserved Fund Balance Reappropriated	0970	29,205.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	50,000.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	71,599.00
State On-Schedule Trans Reimb	3210	71,599.00
District Tax Levy	1110	187,096.84
District Mills	999	18.59
Total Estimated Revenues to Fund Adopted Budget	0004	409,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0134 Fort Benton H S

Submit ID: 0134-66187786

11 Bus Depreciation Fund

Adopted Budget	0001	468,851.08

Budget Uses

Expenditure Budget	0002	468,851.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,341.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,341.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	211,510.00
District Mills	999	21.02
Total Estimated Revenues to Fund Adopted Budget	0004	468,851.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BlueBird AARE (9)	2018	188,000.00	0.00	37,600.00	37,600.00
2018 Blue Bird AARE	2017	176,000.00	35,200.00	35,200.00	35,200.00
2017 BLUE BIRD AARE	2016	175,750.00	70,300.00	35,150.00	35,150.00
2015 Blue Bird Vision Body #F447937	2014	92,500.00	65,500.00	18,500.00	18,500.00
2014 Blue Bird AAFE	2013	106,800.00	90,440.00	21,360.00	21,360.00
Bluebird Micro-Bird 4WD	2012	63,500.00	62,500.00	12,700.00	12,700.00
Bluebird Micro-Bird 2WD	2012	50,000.00	50,000.00	10,000.00	10,000.00
2010 BLUEBIRD VISION #3	2009	102,500.00	82,000.00	20,500.00	20,500.00
2009 Blue Bird All American Bus	2008	102,500.00	82,000.00	20,500.00	20,500.00
Total					211,510.00

Budget Report
FY 2019
08 Chouteau
0134 Fort Benton H S

Submit ID: 0134-66187786

13 Tuition Fund

Adopted Budget	0001	11,324.82

Budget Uses

Expenditure Budget	0002	11,324.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,324.82
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	11,324.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
08 Chouteau
0134 Fort Benton H S

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	220,111.59
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	160,111.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,888.41
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-66187786

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,039.28
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	5,539.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,460.72
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,063.51

Budget Uses

Expenditure Budget	0002	37,063.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,063.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,063.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	37,063.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0134 Fort Benton H S

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29 Flexibility Fund

Adopted Budget	0001	112,212.28

Budget Uses

Expenditure Budget	0002	112,212.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,212.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,212.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,212.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0134 Fort Benton H S

Submit ID: 0134-66187786

61 Building Reserve Fund

Adopted Budget		0001	612.00

Budget Uses

Expenditure Budget		0002	612.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	612.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	612.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	612.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 85	N/A	1,371,940

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Regan Lewis

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
27 Lincoln
0529 Fortine Elem

Submit ID: 0529-55747479

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	621,252.64	62,125.26	10%	10.00%	6,679.62	515,159.41	99,413.61	72.47
10 Transportation	77,000.00	15,400.00	20%	20.00%	3,111.16	26,755.47	47,133.37	34.36
11 Bus Depreciation	177,089.13	0.00	N/A	0.00%	158,997.13	63.70	18,028.30	13.14
13 Tuition	181.77		N/A		181.77	0.00	0.00	0.00
14 Retirement	80,830.00	10,354.32	20%	12.81%	1.47	80,828.53		
17 Adult Education	7,500.00	2,625.00	35%	35.00%	2,355.67	100.00	5,044.33	3.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.97	0.00	N/A	0.00%	0.97	0.00	0.00	0.00
29 Flexibility	155.12	0.00	N/A	0.00%	155.12	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	964,009.63	90,504.58			171,482.91	622,907.11	169,619.61	123.65

50 Debt Service **Tax Jurisdiction**								
Fortine - Fund balance only	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	74 *
M1	FORTINE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	289,051.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,960.00
D.	At Risk Student	(I-D)	5,028.26
E.	Indian Education For All	(I-E)	1,849.60
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	1,771.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,823.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,215.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,508.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	87
B.	BASE Budget Limit	(II-B)	566,648.49
C.	Maximum Budget Limit	(II-C)	706,137.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	612,678.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	575,222.64
H.	Maximum Budget Limit	(II-H)	715,975.88
I.	Highest Budget Without a Vote	(II-I)	621,252.64
J.	Highest Budget	(II-J)	715,975.88
K.	Highest Voted Amount	(II-K)	94,723.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	621,252.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,125.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,679.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,679.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,804.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		621,252.64
1.	BASE Budget Limit	(V-A1)	575,222.64	
2.	Over-BASE Budget	(V-A2)	46,030.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		289,051.34
1.	Direct State Aid Paid By State	(V-B1)	289,051.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,960.00
D.	At Risk Student	(V-D)		5,028.26
E.	Indian Education For All	(V-E)		1,849.60
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		1,771.40
H.	Special Education Allowable Cost Payment	(V-H)		14,823.68
I.	Remaining Fund Balance Available	(V-I)		6,679.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		367.77
1.	Actual Non-Levy Revenue	(V-J1)	367.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		228,834.97
1.	State Guaranteed Tax Base Aid	(V-L1)	175,451.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,383.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		575,222.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,030.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.55
1.	District Property Tax Levy Mills	(V-U1)	33.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	621,252.64

Budget Uses

Expenditure Budget	0002	621,252.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,679.62
Direct State Aid	3110	289,051.34
Quality Educator	3111	25,960.00
At Risk Student	3112	5,028.26
Indian Education For All	3113	1,849.60
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,823.68
Data For Achievement	3116	1,771.40
State Guaranteed Tax Base Aid	3120	175,451.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	367.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,383.61		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	99,413.61
Total Estimated Revenues to Fund Adopted Budget			0004	621,252.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	77,000.00

Budget Uses

Expenditure Budget	0002	77,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,156.00
Contingency	0006	2,415.60
Over-Schedule	0011	50,428.40
Fund Balance for Budget	TFS48	18,511.16
Operating Reserve	0961	15,400.00
Unreserved Fund Balance Reappropriated	0970	3,111.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	183.87
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	13,285.80
State On-Schedule Trans Reimb	3210	13,285.80
District Tax Levy	1110	47,133.37
District Mills	999	34.36
Total Estimated Revenues to Fund Adopted Budget	0004	77,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

11 Bus Depreciation Fund

Adopted Budget	0001	177,089.13

Budget Uses

Expenditure Budget	0002	177,089.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,997.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,997.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	63.70
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	18,028.30
District Mills	999	13.14
Total Estimated Revenues to Fund Adopted Budget	0004	177,089.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird Diesel Bus	2014	90,460.00	72,368.00	18,092.00	18,092.00
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					18,092.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

13 Tuition Fund

Adopted Budget	0001	181.77

Budget Uses

Expenditure Budget	0002	181.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.77
Unreserved Fund Balance Reappropriated	0970	181.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,830.00

Budget Uses

Expenditure Budget	0002	80,830.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,355.79
Operating Reserve	0961	10,354.32
Unreserved Fund Balance Reappropriated	0970	1.47

Estimated Funding Sources

Interest Earnings	1510	350.52
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,478.01
Total Estimated Revenues to Fund Adopted Budget	0004	80,830.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,980.67
Operating Reserve	0961	2,625.00
Unreserved Fund Balance Reappropriated	0970	2,355.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,044.33
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.97

Budget Uses

Expenditure Budget	0002	0.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

29 Flexibility Fund

Adopted Budget	0001	155.12

Budget Uses

Expenditure Budget	0002	155.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	155.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

50 Debt Service Fund

Fortine - Fund balance only

Taxable Value		1,371,940.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
27 Lincoln

0529 Fortine Elem

Submit ID: 0529-55747479

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 109	N/A	1,687,449

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Harold Blount

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	956,374.91	84,258.57	10%	8.81%	0.00	693,500.26	262,874.65	155.77
10 Transportation	54,751.91	5,414.45	20%	9.89%	100.00	5,494.93	49,156.98	29.13
11 Bus Depreciation	566,004.86	0.00	N/A	0.00%	441,273.06	0.00	124,731.80	73.92
13 Tuition	2,802.00		N/A		748.45	0.00	2,053.55	1.22
14 Retirement	178,485.87	35,697.17	20%	20.00%	27,564.92	150,920.95		
17 Adult Education	1,687.45	0.00	35%	0.00%	2,311.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,381.94	0.00	N/A	0.00%	1,706.04	0.00	6,675.90	3.96
29 Flexibility	38,543.08	0.00	N/A	0.00%	20,218.73	18,324.35	0.00	0.00
61 Building Reserve	967.82	0.00	N/A	0.00%	967.82	0.00	0.00	0.00
Total of All Funds	1,807,999.84	125,370.19			494,890.28	868,240.49	445,492.88	264.00

50 Debt Service **Tax Jurisdiction**								
0927	38,006.26	0.00	20-9-438	0.00%	39,892.62	0.00	0.00	0.00

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	81 *
M1	FRAZER 7-8	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	360,595.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,554.93
D.	At Risk Student	(I-D)	11,979.20
E.	Indian Education For All	(I-E)	2,371.84
F.	American Indian Achievement Gap	(I-F)	21,400.00
G.	Data For Achievement	(I-G)	2,271.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,854.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,370.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,650.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	110
B.	BASE Budget Limit	(II-B)	759,596.86
C.	Maximum Budget Limit	(II-C)	940,691.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,671.51
E.	Adopted Budget	(II-E)	950,268.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	761,082.15
H.	Maximum Budget Limit	(II-H)	942,356.98
I.	Highest Budget Without a Vote	(II-I)	956,374.91
J.	Highest Budget	(II-J)	958,478.28
K.	Highest Voted Amount	(II-K)	2,103.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	956,374.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		84,258.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,258.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		956,374.91
1.	BASE Budget Limit	(V-A1)	761,082.15	
2.	Over-BASE Budget	(V-A2)	195,292.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		360,595.35
1.	Direct State Aid Paid By State	(V-B1)	360,595.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,554.93
D.	At Risk Student	(V-D)		11,979.20
E.	Indian Education For All	(V-E)		2,371.84
F.	American Indian Achievement Gap	(V-F)		21,400.00
G.	Data For Achievement	(V-G)		2,271.56
H.	Special Education Allowable Cost Payment	(V-H)		27,854.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,247.32
1.	Actual Non-Levy Revenue	(V-J1)	4,247.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		293,807.89
1.	State Guaranteed Tax Base Aid	(V-L1)	226,226.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	67,581.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		761,082.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,292.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,292.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		115.73
1.	District Property Tax Levy Mills	(V-U1)	115.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		155.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

01 General Fund

Adopted Budget	0001	956,374.91

Budget Uses

Expenditure Budget	0002	956,374.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	360,595.35
Quality Educator	3111	36,554.93
At Risk Student	3112	11,979.20
Indian Education For All	3113	2,371.84
American Indian Achievement Gap	3114	21,400.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,854.06
Data For Achievement	3116	2,271.56
State Guaranteed Tax Base Aid	3120	226,226.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,247.32
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	67,581.89		
Over-BASE Levy	1110(c)	195,292.76		
District Tax Levy			1110	262,874.65
Total Estimated Revenues to Fund Adopted Budget			0004	956,374.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	54,751.91

Budget Uses

Expenditure Budget	0002	54,751.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,995.39
Contingency	0006	499.54
Over-Schedule	0011	49,256.98
Fund Balance for Budget	TFS48	5,514.45
Operating Reserve	0961	5,414.45
Unreserved Fund Balance Reappropriated	0970	100.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,747.46
State On-Schedule Trans Reimb	3210	2,747.47
District Tax Levy	1110	49,156.98
District Mills	999	29.13
Total Estimated Revenues to Fund Adopted Budget	0004	54,751.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	566,004.86

Budget Uses

Expenditure Budget	0002	566,004.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,273.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,273.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	124,731.80
District Mills	999	73.92
Total Estimated Revenues to Fund Adopted Budget	0004	566,004.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 SETRA S 417	2017	262,500.00	52,500.00	52,500.00	52,500.00
2017 Blue Bird	2016	93,000.00	37,200.00	18,600.00	18,600.00
2014 Blue Bird All American	2015	161,000.00	96,600.00	32,200.00	32,200.00
Ford Starcraft Allstar	2015	56,708.00	34,024.80	11,341.60	11,341.60
2011 Chevrolet Van	2012	50,451.00	60,541.20	10,090.20	10,090.20
Total					124,731.80

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

13 Tuition Fund

Adopted Budget	0001	2,802.00

Budget Uses

Expenditure Budget	0002	2,802.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	748.45
Unreserved Fund Balance Reappropriated	0970	748.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,053.55
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	2,802.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

14 Retirement Fund

Adopted Budget	0001	178,485.87

Budget Uses

Expenditure Budget	0002	178,485.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,262.09
Operating Reserve	0961	35,697.17
Unreserved Fund Balance Reappropriated	0970	27,564.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,920.95
Total Estimated Revenues to Fund Adopted Budget	0004	178,485.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,687.45

Budget Uses

Expenditure Budget	0002	1,687.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,311.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,311.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,687.45
Estimated Revenues Exceeding Adopted Budget	0004a	623.81

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,381.94

Budget Uses

Expenditure Budget	0002	8,381.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,706.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,706.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,675.90
District Mills	999	3.96
Total Estimated Revenues to Fund Adopted Budget	0004	8,381.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,543.08

Budget Uses

Expenditure Budget	0002	38,543.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,218.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,218.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	18,324.35
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,543.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0927 Frazer Elem

Submit ID: 0927-54826036

50 Debt Service Fund

0927

Taxable Value		1,687,449.00
Adopted Budget	0001	38,006.26

Budget Uses

Expenditure Budget	0002	38,006.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,892.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,892.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,006.26
Estimated Revenues Exceeding Adopted Budget	0004a	1,886.36

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	320,000.00	25,000.00	12,306.26	700.00
Total Bond Requirements							38,006.26
Total Debt Service Requirements						0002	38,006.26

61 Building Reserve Fund

Adopted Budget	0001	967.82

Budget Uses

Expenditure Budget	0002	967.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	967.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	967.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserves Voted Mills		0.00
Building Reserves Permissive Mills		0.00
Total Estimated Revenues to Fund Adopted Budget	0004	967.82

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	44	3,668,664

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Harold Blount

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	722,317.84	57,336.13	10%	7.94%	0.00	498,058.17	224,259.67	61.14
10 Transportation	50,871.81	7,190.20	20%	14.13%	0.00	5,494.93	45,376.88	12.37
11 Bus Depreciation	561,913.21	0.00	N/A	0.00%	437,181.41	0.00	124,731.80	34.00
13 Tuition	4,203.00		N/A		0.00	0.00	4,203.00	1.15
14 Retirement	114,295.18	22,859.04	20%	20.00%	26,799.38	87,495.80		
17 Adult Education	3,668.66	0.00	35%	0.00%	4,983.39	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,027.70	0.00	N/A	0.00%	0.00	0.00	20,027.70	5.46
29 Flexibility	74,330.07	0.00	N/A	0.00%	35,216.53	39,113.54	0.00	0.00
61 Building Reserve	1,416.73	0.00	N/A	0.00%	1,416.73	0.00	0.00	0.00
Total of All Funds	1,553,044.20	87,385.37			505,597.44	630,162.44	418,599.05	114.12

50 Debt Service Tax Jurisdiction								
1	86,968.76	0.00	20-9-438	0.00%	1,854.70	0.00	85,114.06	23.20

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	279,887.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,934.58
D.	At Risk Student	(I-D)	4,355.88
E.	Indian Education For All	(I-E)	957.44
F.	American Indian Achievement Gap	(I-F)	7,918.00
G.	Data For Achievement	(I-G)	916.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	23,383.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,057.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,537.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	578,742.04
C.	Maximum Budget Limit	(II-C)	718,905.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,163.55
E.	Adopted Budget	(II-E)	718,905.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	573,560.94
H.	Maximum Budget Limit	(II-H)	714,055.31
I.	Highest Budget Without a Vote	(II-I)	722,317.84
J.	Highest Budget	(II-J)	722,317.84
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	722,317.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,336.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,336.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		722,317.84
1.	BASE Budget Limit	(V-A1)	573,560.94	
2.	Over-BASE Budget	(V-A2)	148,756.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		279,887.71
1.	Direct State Aid Paid By State	(V-B1)	279,887.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,934.58
D.	At Risk Student	(V-D)		4,355.88
E.	Indian Education For All	(V-E)		957.44
F.	American Indian Achievement Gap	(V-F)		7,918.00
G.	Data For Achievement	(V-G)		916.96
H.	Special Education Allowable Cost Payment	(V-H)		23,383.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		516.94
1.	Actual Non-Levy Revenue	(V-J1)	516.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		230,689.60
1.	State Guaranteed Tax Base Aid	(V-L1)	155,186.83	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	75,502.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		573,560.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,756.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,756.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.59
U.	Over-BASE Mills	(V-U)		40.55
1.	District Property Tax Levy Mills	(V-U1)	40.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	722,317.84

Budget Uses

Expenditure Budget	0002	722,317.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	279,887.71
Quality Educator	3111	24,934.58
At Risk Student	3112	4,355.88
Indian Education For All	3113	957.44
American Indian Achievement Gap	3114	7,918.00
State Spec Ed Allowable Cost Pymt to Districts	3115	23,383.83
Data For Achievement	3116	916.96
State Guaranteed Tax Base Aid	3120	155,186.83

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	516.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	75,502.77		
Over-BASE Levy	1110(c)	148,756.90		
District Tax Levy			1110	224,259.67
Total Estimated Revenues to Fund Adopted Budget			0004	722,317.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,871.81

Budget Uses

Expenditure Budget	0002	50,871.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,995.39
Contingency	0006	499.54
Over-Schedule	0011	45,376.88
Fund Balance for Budget	TFS48	7,190.20
Operating Reserve	0961	7,190.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,747.46
State On-Schedule Trans Reimb	3210	2,747.47
District Tax Levy	1110	45,376.88
District Mills	999	12.37
Total Estimated Revenues to Fund Adopted Budget	0004	50,871.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	561,913.21

Budget Uses

Expenditure Budget	0002	561,913.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	437,181.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	437,181.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	124,731.80
District Mills	999	34.00
Total Estimated Revenues to Fund Adopted Budget	0004	561,913.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 SETRA S 417	2017	262,500.00	52,500.00	52,500.00	52,500.00
2017 Blue Bird	2016	93,000.00	37,200.00	18,600.00	18,600.00
2014 Ford Starcraft Allstar	2015	56,708.00	34,024.80	11,341.60	11,341.60
Blue Bird All American	2015	161,000.00	96,600.00	32,200.00	32,200.00
2011 CHEVROLET VAN	2012	50,451.00	60,541.20	10,090.20	10,090.20
Total					124,731.80

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

13 Tuition Fund

Adopted Budget	0001	4,203.00

Budget Uses

Expenditure Budget	0002	4,203.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,203.00
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	4,203.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	114,295.18

Budget Uses

Expenditure Budget	0002	114,295.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,658.42
Operating Reserve	0961	22,859.04
Unreserved Fund Balance Reappropriated	0970	26,799.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,495.80
Total Estimated Revenues to Fund Adopted Budget	0004	114,295.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

17 Adult Education Fund

Adopted Budget	0001	3,668.66

Budget Uses

Expenditure Budget	0002	3,668.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,983.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,983.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,668.66
Estimated Revenues Exceeding Adopted Budget	0004a	1,314.73

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,027.70

Budget Uses

Expenditure Budget	0002	20,027.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,027.70
District Mills	999	5.46
Total Estimated Revenues to Fund Adopted Budget	0004	20,027.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

29 Flexibility Fund

Adopted Budget	0001	74,330.07

Budget Uses

Expenditure Budget	0002	74,330.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,216.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,216.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	39,113.54
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,330.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0928 Frazer H S

Submit ID: 0928-35683453

50 Debt Service Fund

1

Taxable Value		3,668,664.00
Adopted Budget	0001	86,968.76

Budget Uses

Expenditure Budget	0002	86,968.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,854.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,854.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,114.06
Jurisdiction Mills	999	23.20
Total Estimated Revenues to Fund Adopted Budget	0004	86,968.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	695,000.00	60,000.00	26,268.76	700.00
Total Bond Requirements							86,968.76
Total Debt Service Requirements						0002	86,968.76

61 Building Reserve Fund

Adopted Budget		0001	1,416.73

Budget Uses

Expenditure Budget		0002	1,416.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,416.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,416.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,416.73

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	949	428	11,846,266

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susie Johnston

(Signature) (Date)

Chairperson, School Trustees: Debbie Lester

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,418,276.41	1,023,715.61	10%	10.87%	0.00	7,444,184.21	1,974,092.20	166.65
10 Transportation	645,850.00	88,728.50	20%	13.74%	0.00	248,777.63	397,072.37	33.52
11 Bus Depreciation	459,270.52	0.00	N/A	0.00%	159,987.99	0.00	299,282.53	25.26
13 Tuition	189,350.64		N/A		6,260.61	0.00	183,090.03	15.46
14 Retirement	1,311,000.00	259,913.96	20%	19.83%	0.00	1,311,000.00		
17 Adult Education	24,967.00	0.00	35%	0.00%	11,625.49	0.00	13,341.51	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,776.37	0.00	N/A	0.00%	18,776.37	0.00	35,000.00	2.95
29 Flexibility	267,338.87	0.00	N/A	0.00%	267,338.87	0.00	0.00	0.00
61 Building Reserve	529,578.43	0.00	N/A	0.00%	216,078.43	0.00	313,500.00	26.46
Total of All Funds	12,899,408.24	1,372,358.07			680,067.76	9,003,961.84	3,215,378.64	271.43

50 Debt Service **Tax Jurisdiction**								
32-0599	1,431,291.00	0.00	20-9-438	0.00%	221,765.02	0.00	1,209,525.98	102.10

Budget Report
FY 2019

32 Missoula **Submit ID: 0599-94108932**

0599 Frenchtown K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	736
M1	FRENCHTOWN 7-8	213
H1	FRENCHTOWN HS 9-12	428

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,060,233.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	345,917.00
D.	At Risk Student	(I-D)	40,493.18
E.	Indian Education For All	(I-E)	29,963.52
F.	American Indian Achievement Gap	(I-F)	16,906.00
G.	Data For Achievement	(I-G)	28,696.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	334,550.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	38,729.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,027.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,335
B.	BASE Budget Limit	(II-B)	7,749,869.30
C.	Maximum Budget Limit	(II-C)	9,644,022.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	8,971,160.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,196,984.79
H.	Maximum Budget Limit	(II-H)	10,214,374.54
I.	Highest Budget Without a Vote	(II-I)	9,418,276.41
J.	Highest Budget	(II-J)	10,214,374.54
K.	Highest Voted Amount	(II-K)	796,098.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,418,276.41

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		941,827.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		81,887.97
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	81,887.97	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,023,715.61

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	230,814.16	103,736.42	334,550.58
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	92,325.66	41,494.57	133,820.23

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	205,831.00	312,636.00	518,467.00
F.	100% Of Per Student Entitlement	5,556,311.00	3,008,519.00	8,564,830.00
		5,762,142.00	3,321,155.00	9,083,297.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,034,036.13	1,172,367.72	3,206,403.84
H.	Special Education in BASE@40%	92,325.66	41,494.57	133,820.23
I.	Subsidized BASE Amount	2,126,361.79	1,213,862.29	3,340,224.07
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,418,276.41
1.	BASE Budget Limit	(V-A1)	8,196,984.79	
2.	Over-BASE Budget	(V-A2)	1,221,291.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,060,233.77
1.	Direct State Aid Paid By State	(V-B1)	4,060,233.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		345,917.00
D.	At Risk Student	(V-D)		40,493.18
E.	Indian Education For All	(V-E)		29,963.52
F.	American Indian Achievement Gap	(V-F)		16,906.00
G.	Data For Achievement	(V-G)		28,696.68

H.	Special Education Allowable Cost Payment	(V-H)		334,550.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,928.93
	1. Actual Non-Levy Revenue	(V-J1)	32,928.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,307,295.13
	1. State Guaranteed Tax Base Aid	(V-L1)	2,554,494.55	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	752,800.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,196,984.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,221,291.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.85
T.	BASE Mills - High School	(V-T)		21.70
U.	Over-BASE Mills	(V-U)		103.10
	1. District Property Tax Levy Mills	(V-U1)	103.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		166.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

01 General Fund

Adopted Budget	0001	9,418,276.41

Budget Uses

Expenditure Budget	0002	9,418,276.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,060,233.77
Quality Educator	3111	345,917.00
At Risk Student	3112	40,493.18
Indian Education For All	3113	29,963.52
American Indian Achievement Gap	3114	16,906.00
State Spec Ed Allowable Cost Pymt to Districts	3115	334,550.58
Data For Achievement	3116	28,696.68
State Guaranteed Tax Base Aid	3120	2,554,494.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	29,067.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,861.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	752,800.58		
Over-BASE Levy	1110(c)	1,221,291.62		
District Tax Levy			1110	1,974,092.20
Total Estimated Revenues to Fund Adopted Budget			0004	9,418,276.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	645,850.00

Budget Uses

Expenditure Budget	0002	645,850.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	226,161.48
Contingency	0006	22,616.15
Over-Schedule	0011	397,072.37
Fund Balance for Budget	TFS48	88,728.50
Operating Reserve	0961	88,728.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	124,388.81
State On-Schedule Trans Reimb	3210	124,388.82
District Tax Levy	1110	397,072.37
District Mills	999	33.52
Total Estimated Revenues to Fund Adopted Budget	0004	645,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	459,270.52

Budget Uses

Expenditure Budget	0002	459,270.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	159,987.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	159,987.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	299,282.53
District Mills	999	25.26
Total Estimated Revenues to Fund Adopted Budget	0004	459,270.52

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	0.00	21,107.20	0.00
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	0.00	19,440.00	0.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	0.00	20,750.00	0.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	0.00	20,750.00	0.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	0.00	36,740.00	0.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	0.00	18,350.00	18,350.00
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	0.00	18,350.00	0.00
Bus 4023 (make 2014)	2014	70,518.00	0.00	14,103.60	14,103.60
Bus 8592 (make 2015)	2014	101,316.00	0.00	20,263.20	20,263.20
Bus 8593 (make 2015)	2014	101,316.00	0.00	20,263.20	20,263.20
Bluebird 0860 (make 2010)	2010	97,000.00	0.00	19,400.00	19,400.00
Bluebird 0861 (make 2010)	2010	97,000.00	0.00	19,400.00	19,400.00
Ic Corp 8089 (make 2010)	2010	79,412.00	0.00	15,882.40	15,882.40
International (7321 make 2009)	2008	111,564.50	32,624.90	22,312.90	22,312.90
International (7322-make 2009)	2008	75,945.15	30,813.93	15,189.03	15,189.03
Blue Bird (4913 make 2007)	2007	79,475.00	55,040.00	15,895.00	15,895.00
Blue Bird (4914 make 2007)	2007	79,475.00	39,145.00	15,895.00	15,895.00
Blue Bird (9551 make 2007)	2006	76,596.00	70,207.60	15,319.20	15,319.20
Blue Bird (9552 make 2007)	2006	76,596.00	70,207.60	15,319.20	15,319.20
Blue Bird AAFE (2222 - make 2006)	2005	69,993.00	75,436.20	13,998.60	13,998.60
Blue Bird AARE (9191 - make 2005)	2005	80,500.00	87,400.00	16,100.00	16,100.00
International (5002 - make 2005)	2005	68,888.00	68,210.40	13,777.60	13,777.60
International (5003 - make 2005)	2005	68,888.00	68,210.40	13,777.60	13,777.60
Bus 5320 (make 1997)	2004	17,500.00	26,250.00	N/A	NA
Bus 5717 (make 2004)	2004	70,180.00	82,180.00	14,036.00	14,036.00
Total					299,282.53

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

13 Tuition Fund

Adopted Budget	0001	189,350.64

Budget Uses

Expenditure Budget	0002	189,350.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,260.61
Unreserved Fund Balance Reappropriated	0970	6,260.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,090.03
District Mills	999	15.46
Total Estimated Revenues to Fund Adopted Budget	0004	189,350.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,311,000.00

Budget Uses

Expenditure Budget	0002	1,311,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	259,913.96
Operating Reserve	0961	259,913.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,311,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,311,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	24,967.00

Budget Uses

Expenditure Budget	0002	24,967.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,625.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,625.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,341.51
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	24,967.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

28 Technology Fund

Adopted Budget	0001	53,776.37

Budget Uses

Expenditure Budget	0002	53,776.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,776.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,776.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	2.95
Total Estimated Revenues to Fund Adopted Budget	0004	53,776.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	267,338.87

Budget Uses

Expenditure Budget	0002	267,338.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267,338.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267,338.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	267,338.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

50 Debt Service Fund

32-0599

Taxable Value		11,846,266.00
Adopted Budget	0001	1,431,291.00

Budget Uses

Expenditure Budget	0002	1,407,575.00
Add To Fund Balance	0003	23,716.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	221,765.02
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	221,765.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,209,525.98
Jurisdiction Mills	999	102.10
Total Estimated Revenues to Fund Adopted Budget	0004	1,431,291.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/28/2007	07/01/2027	7,379,383.50	1,581,120.00	486,688.50	91,532.02	400.00
High School Bond	02/28/2007	07/01/2027	7,555,616.50	1,618,880.00	498,311.50	93,717.98	400.00
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	864,106.79	7,767.25	22,644.78	400.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	884,743.21	7,952.75	23,185.58	400.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	2,434,010.71	21,878.75	63,785.66	400.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	2,492,139.29	22,401.25	65,308.98	400.00
Total Bond Requirements							1,407,575.00
Total Debt Service Requirements						0002	1,407,575.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0599-94108932

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	529,578.43

Budget Uses

Expenditure Budget		0002	529,578.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	216,078.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	216,078.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
Building Reserve Permissive Levy	1110(b)	163,500.00	
District Tax Levy		1110	313,500.00
District Mills		999	26.46
Building Reserves Voted Mills			12.66
Building Reserves Permissive Mills			13.80
Total Estimated Revenues to Fund Adopted Budget		0004	529,578.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/03/2015	750,000.00	5	300,000.00	150,000.00	150,000.00
Total					150,000.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	93	N/A	2,125,110

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Scott Westlund

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	780,599.01	78,059.90	10%	10.00%	3,691.16	540,323.40	236,584.45	111.31
10 Transportation	120,000.00	22,125.63	20%	18.44%	0.00	91,785.98	28,214.02	13.28
11 Bus Depreciation	282,684.69	0.00	N/A	0.00%	208,662.89	0.00	74,021.80	34.83
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	25,000.00	20%	19.23%	21,779.26	108,220.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,414.72	0.00	N/A	0.00%	7,414.72	0.00	15,000.00	7.06
29 Flexibility	696,680.14	0.00	N/A	0.00%	96,680.14	600,000.00	0.00	0.00
61 Building Reserve	133,015.04	0.00	N/A	0.00%	42,015.04	150,000.00	41,000.00	19.29
Total of All Funds	2,165,393.60	125,185.53			380,243.21	1,490,330.12	394,820.27	185.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	73
M1	FROID 7-8	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	315,244.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,153.63
D.	At Risk Student	(I-D)	1,782.49
E.	Indian Education For All	(I-E)	2,023.68
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	1,938.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,003.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,667.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,223.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	621,328.80
C.	Maximum Budget Limit	(II-C)	772,514.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,012.61
E.	Adopted Budget	(II-E)	772,341.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	628,347.52
H.	Maximum Budget Limit	(II-H)	780,599.01
I.	Highest Budget Without a Vote	(II-I)	779,360.13
J.	Highest Budget	(II-J)	780,599.01
K.	Highest Voted Amount	(II-K)	1,238.88
L.	Amount Approved on Ballot by Voters	(II-L)	1,238.88
M.	Adopted Budget	(II-M)	780,599.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,059.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,691.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,691.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,751.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		780,599.01
1.	BASE Budget Limit	(V-A1)	628,347.52	
2.	Over-BASE Budget	(V-A2)	152,251.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		315,244.69
1.	Direct State Aid Paid By State	(V-B1)	315,244.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,153.63
D.	At Risk Student	(V-D)		1,782.49
E.	Indian Education For All	(V-E)		2,023.68
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		1,938.12
H.	Special Education Allowable Cost Payment	(V-H)		14,003.01
I.	Remaining Fund Balance Available	(V-I)		3,691.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		519.37
1.	Actual Non-Levy Revenue	(V-J1)	519.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		350.00
L.	BASE Levy Requirements	(V-L)		251,859.37
1.	State Guaranteed Tax Base Aid	(V-L1)	167,526.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,332.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		628,347.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		152,251.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,251.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.64
1.	District Property Tax Levy Mills	(V-U1)	71.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		111.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

01 General Fund

Adopted Budget	0001	780,599.01

Budget Uses

Expenditure Budget	0002	780,599.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,691.16
Direct State Aid	3110	315,244.69
Quality Educator	3111	34,153.63
At Risk Student	3112	1,782.49
Indian Education For All	3113	2,023.68
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,003.01
Data For Achievement	3116	1,938.12
State Guaranteed Tax Base Aid	3120	167,526.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	345.51
Interest Earnings	1510	173.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	350.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,332.96		
Over-BASE Levy	1110(c)	152,251.49		
District Tax Levy			1110	236,584.45
Total Estimated Revenues to Fund Adopted Budget			0004	780,599.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,441.80
Contingency	0006	8,344.18
Over-Schedule	0011	28,214.02
Fund Balance for Budget	TFS48	22,125.63
Operating Reserve	0961	22,125.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	45,892.99
State On-Schedule Trans Reimb	3210	45,892.99
District Tax Levy	1110	28,214.02
District Mills	999	13.28
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

11 Bus Depreciation Fund

Adopted Budget	0001	282,684.69

Budget Uses

Expenditure Budget	0002	282,684.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	208,662.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	208,662.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	74,021.80
District Mills	999	34.83
Total Estimated Revenues to Fund Adopted Budget	0004	282,684.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4UZABRDU5HCHY4295	2017	97,499.00	19,499.80	19,499.80	19,499.80
4UZABRFD1JCL69851	2017	106,610.00	21,322.00	21,322.00	21,322.00
1BAKCCPH1FF307058	2014	78,000.00	62,400.00	15,600.00	15,600.00
1BAKCCPH1DF294518	2013	88,000.00	105,600.00	17,600.00	17,600.00
1GBL7T1C81J511636	2002	57,682.00	86,523.00	N/A	NA
Total					74,021.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,779.26
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	21,779.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	108,220.74
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,414.72

Budget Uses

Expenditure Budget	0002	22,414.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,414.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,414.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	22,414.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

29 Flexibility Fund

Adopted Budget	0001	696,680.14

Budget Uses

Expenditure Budget	0002	696,680.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,680.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,680.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250,000.00
Other Revenue	9100	350,000.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	696,680.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-55658595

61 Building Reserve Fund

Adopted Budget		0001	133,015.04

Budget Uses

Expenditure Budget		0002	133,015.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,015.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,015.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	50,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	21,000.00	
District Tax Levy		1110	41,000.00
District Mills		999	19.29
Building Reserves Voted Mills			9.41
Building Reserves Permissive Mills			9.88
Total Estimated Revenues to Fund Adopted Budget		0004	133,015.04

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	40,000.00	2	0.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

43 Roosevelt

0787 Froid H S

Submit ID: 0787-10691240

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	28	4,326,759

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Scott Westlund

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0787 Froid H S

Submit ID: 0787-10691240

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	587,987.45	58,798.75	10%	10.00%	6,196.90	349,569.68	232,220.87	53.67
10 Transportation	120,000.00	24,000.00	20%	20.00%	8,807.71	18,681.65	92,510.64	21.38
11 Bus Depreciation	330,557.39	0.00	N/A	0.00%	253,452.59	0.00	77,104.80	17.82
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	36,324.62	73,675.38		
17 Adult Education	4,792.65	0.00	35%	0.00%	4,792.65	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,920.28	0.00	N/A	0.00%	8,920.28	0.00	15,000.00	3.47
29 Flexibility	697,229.74	0.00	N/A	0.00%	97,229.74	600,000.00	0.00	0.00
61 Building Reserve	145,047.15	0.00	N/A	0.00%	47,047.15	150,000.00	48,000.00	11.09
Total of All Funds	2,019,534.66	104,798.75			462,771.64	1,191,926.71	464,836.31	107.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

0787 Froid H S

Submit ID: 0787-10691240

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	228,977.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,011.38
D.	At Risk Student	(I-D)	1,221.49
E.	Indian Education For All	(I-E)	609.28
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	583.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,655.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,304.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,460.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	442,663.62
C.	Maximum Budget Limit	(II-C)	547,934.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,091.92
E.	Adopted Budget	(II-E)	583,755.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	442,739.02
H.	Maximum Budget Limit	(II-H)	549,366.15
I.	Highest Budget Without a Vote	(II-I)	583,830.94
J.	Highest Budget	(II-J)	587,987.45
K.	Highest Voted Amount	(II-K)	4,156.51
L.	Amount Approved on Ballot by Voters	(II-L)	4,156.51
M.	Adopted Budget	(II-M)	587,987.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,798.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,196.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,196.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,995.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		587,987.45
1.	BASE Budget Limit	(V-A1)	442,739.02	
2.	Over-BASE Budget	(V-A2)	145,248.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		228,977.99
1.	Direct State Aid Paid By State	(V-B1)	228,977.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,011.38
D.	At Risk Student	(V-D)		1,221.49
E.	Indian Education For All	(V-E)		609.28
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		583.52
H.	Special Education Allowable Cost Payment	(V-H)		5,655.27
I.	Remaining Fund Balance Available	(V-I)		6,196.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		544.75
1.	Actual Non-Levy Revenue	(V-J1)	544.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		250.00
L.	BASE Levy Requirements	(V-L)		176,618.44
1.	State Guaranteed Tax Base Aid	(V-L1)	89,646.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,972.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		442,739.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		145,248.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		145,248.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.10
U.	Over-BASE Mills	(V-U)		33.57
1.	District Property Tax Levy Mills	(V-U1)	33.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	587,987.45

Budget Uses

Expenditure Budget	0002	587,987.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,196.90
Direct State Aid	3110	228,977.99
Quality Educator	3111	21,011.38
At Risk Student	3112	1,221.49
Indian Education For All	3113	609.28
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,655.27
Data For Achievement	3116	583.52
State Guaranteed Tax Base Aid	3120	89,646.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	163.54
Interest Earnings	1510	131.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	250.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	250.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	86,972.44		
Over-BASE Levy	1110(c)	145,248.43		
District Tax Levy			1110	232,220.87
Total Estimated Revenues to Fund Adopted Budget			0004	587,987.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,983.32
Contingency	0006	1,698.33
Over-Schedule	0011	101,318.35
Fund Balance for Budget	TFS48	32,807.71
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	8,807.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,340.82
State On-Schedule Trans Reimb	3210	9,340.83
District Tax Levy	1110	92,510.64
District Mills	999	21.38
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	330,557.39

Budget Uses

Expenditure Budget	0002	330,557.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	253,452.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	253,452.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	77,104.80
District Mills	999	17.82
Total Estimated Revenues to Fund Adopted Budget	0004	330,557.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4UZABRDU3HCHY4294	2017	97,499.00	19,499.80	19,499.80	19,499.80
2M93JMPA36W063610	2014	200,025.00	160,020.00	40,005.00	40,005.00
1BAKCCPH2DF290834	2012	88,000.00	105,600.00	17,600.00	17,600.00
1BAKCCKH46F235425	2006	59,300.00	88,950.00	N/A	NA
Total					77,104.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,324.62
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	36,324.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	73,675.38
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,792.65

Budget Uses

Expenditure Budget	0002	4,792.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,792.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,792.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,792.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,920.28

Budget Uses

Expenditure Budget	0002	23,920.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,920.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,920.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	3.47
Total Estimated Revenues to Fund Adopted Budget	0004	23,920.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0787 Froid H S

Submit ID: 0787-10691240

29 Flexibility Fund

Adopted Budget	0001	697,229.74

Budget Uses

Expenditure Budget	0002	697,229.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,229.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,229.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250,000.00
Other Revenue	9100	350,000.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	697,229.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0787 Froid H S

Submit ID: 0787-10691240

61 Building Reserve Fund

Adopted Budget		0001	145,047.15

Budget Uses

Expenditure Budget		0002	145,047.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,047.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,047.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	50,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	48,000.00
District Mills		999	11.09
Building Reserves Voted Mills			6.93
Building Reserves Permissive Mills			4.16
Total Estimated Revenues to Fund Adopted Budget		0004	145,047.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	60,000.00	2	0.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-65054947

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	88	*	39	3,212,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Jerry Paugh

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,396,724.00	139,672.00	10%	10.00%	268.17	925,700.92	470,754.91	146.55
10 Transportation	127,100.00	19,391.86	20%	15.26%	0.00	41,260.40	85,839.60	26.72
11 Bus Depreciation	121,656.44	0.00	N/A	0.00%	102,106.44	0.00	19,550.00	6.09
13 Tuition	25,000.00		N/A		11,751.48	0.00	13,248.52	4.12
14 Retirement	168,934.00	33,786.80	20%	20.00%	65,183.36	103,750.64		
17 Adult Education	10,935.00	0.00	35%	0.00%	10,050.38	900.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,263.02	0.00	N/A	0.00%	8,263.02	0.00	15,000.00	4.67
29 Flexibility	9,511.94	0.00	N/A	0.00%	9,511.94	0.00	0.00	0.00
61 Building Reserve	120,352.13	25,000.00	N/A	20.77%	77,952.13	0.00	42,400.00	13.20
Total of All Funds	2,003,476.53	217,850.66			285,086.92	1,071,611.96	646,793.03	201.35

50 Debt Service **Tax Jurisdiction**								
K-12 GO Series 2013	117,818.76	0.00	20-9-438	0.00%	957.39	0.00	116,861.37	36.38

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG EL	64
M1	FROMBERG 7-8	24
H1	FROMBERG HS 9-12	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	569,603.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,052.50
D.	At Risk Student	(I-D)	7,118.82
E.	Indian Education For All	(I-E)	2,763.52
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,646.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,594.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,173.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,866.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,287.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,098,432.42
C.	Maximum Budget Limit	(II-C)	1,368,672.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,240.49
E.	Adopted Budget	(II-E)	1,368,672.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,121,606.90
H.	Maximum Budget Limit	(II-H)	1,396,724.17
I.	Highest Budget Without a Vote	(II-I)	1,396,724.17
J.	Highest Budget	(II-J)	1,396,724.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,396,724.00

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,672.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		268.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	268.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,940.17

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,709.10	8,885.89	27,594.99
B.	Special Education RSBG to Coop	4,416.72	1,756.65	6,173.37
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,250.33	4,257.02	13,507.34

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	527,394.80	277,933.50	805,328.30
		683,711.80	590,569.50	1,274,281.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	241,350.27	208,471.03	449,821.30
H.	Special Education in BASE@40%	9,250.33	4,257.02	13,507.34
I.	Subsidized BASE Amount	250,600.60	212,728.05	463,328.64
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,396,724.00
1.	BASE Budget Limit	(V-A1)	1,121,606.90	
2.	Over-BASE Budget	(V-A2)	275,117.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		569,603.75
1.	Direct State Aid Paid By State	(V-B1)	569,603.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,052.50
D.	At Risk Student	(V-D)		7,118.82
E.	Indian Education For All	(V-E)		2,763.52
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,646.68

H.	Special Education Allowable Cost Payment	(V-H)		27,594.99
I.	Remaining Fund Balance Available	(V-I)		268.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,404.08
1.	Actual Non-Levy Revenue	(V-J1)	2,404.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,500.00
L.	BASE Levy Requirements	(V-L)		459,156.39
1.	State Guaranteed Tax Base Aid	(V-L1)	263,518.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	195,637.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,121,606.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		275,117.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		275,117.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.79
T.	BASE Mills - High School	(V-T)		20.12
U.	Over-BASE Mills	(V-U)		85.64
1.	District Property Tax Levy Mills	(V-U1)	85.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		146.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

01 General Fund

Adopted Budget	0001	1,396,724.00

Budget Uses

Expenditure Budget	0002	1,396,724.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	268.17
Direct State Aid	3110	569,603.75
Quality Educator	3111	47,052.50
At Risk Student	3112	7,118.82
Indian Education For All	3113	2,763.52
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,594.99
Data For Achievement	3116	2,646.68
State Guaranteed Tax Base Aid	3120	263,518.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,404.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	195,637.81		
Over-BASE Levy	1110(c)	275,117.10		
District Tax Levy			1110	470,754.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,396,724.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	127,100.00

Budget Uses

Expenditure Budget	0002	127,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,964.00
Contingency	0006	3,696.40
Over-Schedule	0011	86,439.60
Fund Balance for Budget	TFS48	19,391.86
Operating Reserve	0961	19,391.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,330.20
State On-Schedule Trans Reimb	3210	20,330.20
District Tax Levy	1110	85,839.60
District Mills	999	26.72
Total Estimated Revenues to Fund Adopted Budget	0004	127,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-65054947

11 Bus Depreciation Fund

Adopted Budget	0001	121,656.44

Budget Uses

Expenditure Budget	0002	121,656.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,106.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,106.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,550.00
District Mills	999	6.09
Total Estimated Revenues to Fund Adopted Budget	0004	121,656.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Vision	2016	89,000.00	0.00	17,800.00	8,900.00
2017 Bluebird Vision	2016	89,000.00	0.00	17,800.00	8,900.00
1992 Blue Bird	2011	17,500.00	10,500.00	3,500.00	1,750.00
Total					19,550.00

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,751.48
Unreserved Fund Balance Reappropriated	0970	11,751.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,248.52
District Mills	999	4.12
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-65054947

14 Retirement Fund

Adopted Budget	0001	168,934.00

Budget Uses

Expenditure Budget	0002	168,934.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,970.16
Operating Reserve	0961	33,786.80
Unreserved Fund Balance Reappropriated	0970	65,183.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,750.64
Total Estimated Revenues to Fund Adopted Budget	0004	168,934.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,935.00

Budget Uses

Expenditure Budget	0002	10,935.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,050.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,050.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	900.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,935.00
Estimated Revenues Exceeding Adopted Budget	0004a	15.38

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,263.02

Budget Uses

Expenditure Budget	0002	23,263.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,263.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,263.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	4.67
Total Estimated Revenues to Fund Adopted Budget	0004	23,263.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,511.94

Budget Uses

Expenditure Budget	0002	9,511.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,511.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,511.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,511.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-65054947

50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		3,212,614.00
Adopted Budget	0001	117,818.76

Budget Uses

Expenditure Budget	0002	117,818.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	957.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	957.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	116,861.37
Jurisdiction Mills	999	36.38
Total Estimated Revenues to Fund Adopted Budget	0004	117,818.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	427,500.00	40,000.00	18,909.38	0.00
High School Bond	08/21/2013	06/30/2028	651,414.50	427,500.00	40,000.00	18,909.38	0.00
Total Bond Requirements							117,818.76
Total Debt Service Requirements						0002	117,818.76

61 Building Reserve Fund

Adopted Budget		0001	120,352.13

Budget Uses

Expenditure Budget		0002	120,352.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,952.13
Operating Reserve		0961	25,000.00
Unreserved Fund Balance Reappropriated		0970	77,952.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	42,400.00	
District Tax Levy		1110	42,400.00
District Mills		999	13.20
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			13.20
Total Estimated Revenues to Fund Adopted Budget		0004	120,352.13

Budget Report
FY 2019

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-03280015

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	150	N/A	3,995,253

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Connie Neubauer

(Signature) (Date)

Chairperson, School Trustees: Aimee Wortman

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-03280015

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,152,120.38	87,629.00	10%	7.61%	346.50	777,143.26	374,630.62	93.77
10 Transportation	81,565.15	0.00	20%	0.00%	23,278.90	58,286.25	0.00	0.00
11 Bus Depreciation	167,504.29	0.00	N/A	0.00%	117,719.89	0.00	49,784.40	12.46
13 Tuition	2,606.80		N/A		2,606.80	0.00	0.00	0.00
14 Retirement	149,500.00	5,645.40	20%	3.78%	0.00	149,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,647.59	0.00	N/A	0.00%	2,647.59	0.00	0.00	0.00
29 Flexibility	63,339.83	0.00	N/A	0.00%	63,339.83	0.00	0.00	0.00
61 Building Reserve	28,481.93	0.00	N/A	0.00%	28,481.93	0.00	0.00	0.00
Total of All Funds	1,647,765.97	93,274.40			238,421.44	984,929.51	424,415.02	106.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-03280015

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	129
M1	FRONTIER 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	457,430.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,036.81
D.	At Risk Student	(I-D)	8,217.53
E.	Indian Education For All	(I-E)	3,264.00
F.	American Indian Achievement Gap	(I-F)	22,470.00
G.	Data For Achievement	(I-G)	3,126.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	22,585.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,528.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,231.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	151
B.	BASE Budget Limit	(II-B)	919,338.31
C.	Maximum Budget Limit	(II-C)	1,140,836.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	221,498.32
E.	Adopted Budget	(II-E)	1,140,836.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	930,412.48
H.	Maximum Budget Limit	(II-H)	1,153,147.64
I.	Highest Budget Without a Vote	(II-I)	1,152,120.38
J.	Highest Budget	(II-J)	1,153,147.64
K.	Highest Voted Amount	(II-K)	1,027.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,152,120.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,629.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		346.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	346.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,975.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,152,120.38
1.	BASE Budget Limit	(V-A1)	930,412.48	
2.	Over-BASE Budget	(V-A2)	221,707.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		457,430.21
1.	Direct State Aid Paid By State	(V-B1)	457,430.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,036.81
D.	At Risk Student	(V-D)		8,217.53
E.	Indian Education For All	(V-E)		3,264.00
F.	American Indian Achievement Gap	(V-F)		22,470.00
G.	Data For Achievement	(V-G)		3,126.00
H.	Special Education Allowable Cost Payment	(V-H)		22,585.50
I.	Remaining Fund Balance Available	(V-I)		346.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,770.53
1.	Actual Non-Levy Revenue	(V-J1)	17,599.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,171.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		353,165.40
1.	State Guaranteed Tax Base Aid	(V-L1)	200,242.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	152,922.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		930,412.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		221,707.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		221,707.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.49
1.	District Property Tax Levy Mills	(V-U1)	55.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,152,120.38

Budget Uses

Expenditure Budget	0002	1,152,120.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	346.50
Direct State Aid	3110	457,430.21
Quality Educator	3111	40,036.81
At Risk Student	3112	8,217.53
Indian Education For All	3113	3,264.00
American Indian Achievement Gap	3114	22,470.00
State Spec Ed Allowable Cost Pymt to Districts	3115	22,585.50
Data For Achievement	3116	3,126.00
State Guaranteed Tax Base Aid	3120	200,242.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	17,597.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,171.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	152,922.72		
Over-BASE Levy	1110(c)	221,707.90		
District Tax Levy			1110	374,630.62
Total Estimated Revenues to Fund Adopted Budget			0004	1,152,120.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	81,565.15

Budget Uses

Expenditure Budget	0002	81,565.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,987.50
Contingency	0006	5,298.75
Over-Schedule	0011	23,278.90
Fund Balance for Budget	TFS48	23,278.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,278.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,143.12
State On-Schedule Trans Reimb	3210	29,143.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,565.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	167,504.29

Budget Uses

Expenditure Budget	0002	167,504.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,719.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,719.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,784.40
District Mills	999	12.46
Total Estimated Revenues to Fund Adopted Budget	0004	167,504.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
77 Passanger w/storage	2016	81,421.98	32,568.80	16,284.40	16,284.40
Bluebird	2014	80,000.00	48,000.00	16,000.00	16,000.00
2011 Bluebird Propane-1BAKGC5H8BF280510	2010	87,500.00	98,079.05	17,500.00	17,500.00
Bus	2008	65,000.00	52,000.00	13,000.00	0.00
Total					49,784.40

13 Tuition Fund

Adopted Budget	0001	2,606.80

Budget Uses

Expenditure Budget	0002	2,606.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,606.80
Unreserved Fund Balance Reappropriated	0970	2,606.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,606.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-03280015

14 Retirement Fund

Adopted Budget	0001	149,500.00

Budget Uses

Expenditure Budget	0002	149,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,645.40
Operating Reserve	0961	5,645.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	149,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,647.59

Budget Uses

Expenditure Budget	0002	2,647.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,647.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,647.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,647.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	63,339.83

Budget Uses

Expenditure Budget	0002	63,339.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,339.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,339.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,339.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	28,481.93

Budget Uses

Expenditure Budget		0002	28,481.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,481.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,481.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	28,481.93

Budget Report
FY 2019

51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	3,470,577

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,006.14	12,033.99	10%	10.11%	13,227.95	51,158.44	54,619.75	15.74
10 Transportation	25,000.00	4,379.65	20%	17.52%	0.00	21,491.47	3,508.53	1.01
11 Bus Depreciation	14,991.13	0.00	N/A	0.00%	9,991.13	0.00	5,000.00	1.44
13 Tuition	4,791.92		N/A		4,791.92	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	6,737.56	13,262.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	6,901.61	0.00	N/A	0.00%	6,901.61	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	190,690.80	20,413.64			41,650.17	85,912.35	63,128.28	18.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	2,718.21
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,418.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	70,167.45
C.	Maximum Budget Limit	(II-C)	86,220.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,519.90
E.	Adopted Budget	(II-E)	110,687.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	85,797.15
H.	Maximum Budget Limit	(II-H)	106,225.81
I.	Highest Budget Without a Vote	(II-I)	119,006.14
J.	Highest Budget	(II-J)	119,006.14
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,006.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,900.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		133.38
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	133.38	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,227.95
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,227.95	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,261.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,006.14
	1. BASE Budget Limit	(V-A1)	85,797.15	
	2. Over-BASE Budget	(V-A2)	33,208.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
	1. Direct State Aid Paid By State	(V-B1)	43,217.48	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		2,718.21
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		1,418.44
I.	Remaining Fund Balance Available	(V-I)		13,227.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		218.51
	1. Actual Non-Levy Revenue	(V-J1)	218.51	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		21,410.76
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,410.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		85,797.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,208.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,208.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.57
1.	District Property Tax Levy Mills	(V-U1)	9.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	119,006.14

Budget Uses

Expenditure Budget	0002	119,006.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,227.95
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,245.00
At Risk Student	3112	2,718.21
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,418.44
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	218.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,410.76		
Over-BASE Levy	1110(c)	33,208.99		
District Tax Levy			1110	54,619.75
Total Estimated Revenues to Fund Adopted Budget			0004	119,006.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,537.70
Contingency	0006	1,953.77
Over-Schedule	0011	3,508.53
Fund Balance for Budget	TFS48	4,379.65
Operating Reserve	0961	4,379.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,745.73
State On-Schedule Trans Reimb	3210	10,745.74
District Tax Levy	1110	3,508.53
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	14,991.13

Budget Uses

Expenditure Budget	0002	14,991.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,991.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,991.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,000.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	14,991.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Chevrolet Microbird	2016	32,500.00	9,250.00	6,500.00	5,000.00
Total					5,000.00

13 Tuition Fund

Adopted Budget	0001	4,791.92

Budget Uses

Expenditure Budget	0002	4,791.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,791.92
Unreserved Fund Balance Reappropriated	0970	4,791.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,791.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,737.56
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	6,737.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,262.44
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,901.61

Budget Uses

Expenditure Budget	0002	6,901.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,901.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,901.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,901.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
51 Toole

0915 Galata Elem

Submit ID: 0915-31979152

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
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16 Gallatin

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0364 Gallatin Gateway Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	165	N/A	6,206,293

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Aaron Schwieterman

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

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0364 Gallatin Gateway Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,227,342.63	122,734.26	10%	10.00%	3,566.42	722,191.21	501,585.00	80.82
10 Transportation	99,750.00	19,950.00	20%	20.00%	7,293.13	23,861.51	68,595.36	11.05
11 Bus Depreciation	88,317.32	0.00	N/A	0.00%	62,454.80	800.00	25,062.52	4.04
13 Tuition	885.25		N/A		875.25	10.00	0.00	0.00
14 Retirement	174,496.23	34,899.25	20%	20.00%	60,332.31	114,163.92		
17 Adult Education	19,515.85	0.00	35%	0.00%	19,265.85	250.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,500.96	0.00	N/A	0.00%	4,475.96	25.00	18,000.00	2.90
29 Flexibility	10,966.82	0.00	N/A	0.00%	10,921.82	45.00	0.00	0.00
61 Building Reserve	160,347.16	0.00	N/A	0.00%	94,207.16	1,620.00	65,600.00	10.57
Total of All Funds	1,804,122.22	177,583.51			263,392.70	862,966.64	678,842.88	109.38

50 Debt Service **Tax Jurisdiction**								
1	116,315.00	0.00	20-9-438	0.00%	2,262.05	0.00	114,052.95	18.38

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	141
M1	GALLATIN GATEWAY 7-8	24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	496,734.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,333.73
D.	At Risk Student	(I-D)	3,207.06
E.	Indian Education For All	(I-E)	3,590.40
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	3,438.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	24,844.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,281.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,458.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	156
B.	BASE Budget Limit	(II-B)	934,297.04
C.	Maximum Budget Limit	(II-C)	1,156,483.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,798.22
E.	Adopted Budget	(II-E)	1,202,095.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	981,315.60
H.	Maximum Budget Limit	(II-H)	1,223,443.24
I.	Highest Budget Without a Vote	(II-I)	1,227,342.63
J.	Highest Budget	(II-J)	1,227,342.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,227,342.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		122,734.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,566.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,566.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,300.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,227,342.63
1.	BASE Budget Limit	(V-A1)	981,315.60	
2.	Over-BASE Budget	(V-A2)	246,027.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		496,734.12
1.	Direct State Aid Paid By State	(V-B1)	496,734.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,333.73
D.	At Risk Student	(V-D)		3,207.06
E.	Indian Education For All	(V-E)		3,590.40
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		3,438.60
H.	Special Education Allowable Cost Payment	(V-H)		24,844.05
I.	Remaining Fund Balance Available	(V-I)		3,566.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,000.81
1.	Actual Non-Levy Revenue	(V-J1)	4,000.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		397,958.41
1.	State Guaranteed Tax Base Aid	(V-L1)	142,400.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	255,557.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		981,315.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		246,027.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		246,027.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.64
1.	District Property Tax Levy Mills	(V-U1)	39.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

16 Gallatin

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01 General Fund

Adopted Budget	0001	1,227,342.63

Budget Uses

Expenditure Budget	0002	1,227,342.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,566.42
Direct State Aid	3110	496,734.12
Quality Educator	3111	43,333.73
At Risk Student	3112	3,207.06
Indian Education For All	3113	3,590.40
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	24,844.05
Data For Achievement	3116	3,438.60
State Guaranteed Tax Base Aid	3120	142,400.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,000.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	255,557.97		
Over-BASE Levy	1110(c)	246,027.03		
District Tax Levy			1110	501,585.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,227,342.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	99,750.00

Budget Uses

Expenditure Budget	0002	99,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,555.92
Contingency	0006	1,955.59
Over-Schedule	0011	78,238.49
Fund Balance for Budget	TFS48	27,243.13
Operating Reserve	0961	19,950.00
Unreserved Fund Balance Reappropriated	0970	7,293.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	2,000.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,755.75
State On-Schedule Trans Reimb	3210	10,755.76
District Tax Levy	1110	68,595.36
District Mills	999	11.05
Total Estimated Revenues to Fund Adopted Budget	0004	99,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	88,317.32

Budget Uses

Expenditure Budget	0002	88,317.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,454.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,454.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,062.52
District Mills	999	4.04
Total Estimated Revenues to Fund Adopted Budget	0004	88,317.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUE BIRD	2017	67,300.00	13,460.00	13,460.00	13,460.00
2013 ICRP (INTERNATIONAL)	2013	58,012.62	57,845.81	11,602.52	11,602.52
Total					25,062.52

Budget Report
FY 2019

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0364 Gallatin Gateway Elem

13 Tuition Fund

Adopted Budget	0001	885.25

Budget Uses

Expenditure Budget	0002	885.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	875.25
Unreserved Fund Balance Reappropriated	0970	875.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	885.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	174,496.23

Budget Uses

Expenditure Budget	0002	174,496.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,231.56
Operating Reserve	0961	34,899.25
Unreserved Fund Balance Reappropriated	0970	60,332.31

Estimated Funding Sources

Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,813.92
Total Estimated Revenues to Fund Adopted Budget	0004	174,496.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0364-67196296

0364 Gallatin Gateway Elem

17 Adult Education Fund

Adopted Budget	0001	19,515.85

Budget Uses

Expenditure Budget	0002	19,515.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,265.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,265.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,515.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,500.96

Budget Uses

Expenditure Budget	0002	22,500.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,475.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,475.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,000.00
District Mills	999	2.90
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

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0364 Gallatin Gateway Elem

29 Flexibility Fund

Adopted Budget	0001	10,966.82

Budget Uses

Expenditure Budget	0002	10,966.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,921.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,921.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	45.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,966.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

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0364 Gallatin Gateway Elem

50 Debt Service Fund

1

Taxable Value		6,206,293.00
Adopted Budget	0001	116,315.00

Budget Uses

Expenditure Budget	0002	116,315.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,262.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,262.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	114,052.95
Jurisdiction Mills	999	18.38
Total Estimated Revenues to Fund Adopted Budget	0004	116,315.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/26/2011	06/30/2021	975,000.00	230,000.00	105,000.00	10,965.00	350.00
Total Bond Requirements							116,315.00
Total Debt Service Requirements						0002	116,315.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0364-67196296

0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget		0001	160,347.16

Budget Uses

Expenditure Budget		0002	160,347.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,207.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,207.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	540.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	35,000.00	
Building Reserve Permissive Levy	1110(b)	30,600.00	
District Tax Levy		1110	65,600.00
District Mills		999	10.57
Building Reserves Voted Mills			5.64
Building Reserves Permissive Mills			4.93
Total Estimated Revenues to Fund Adopted Budget		0004	160,347.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	175,000.00	5	35,000.00	35,000.00	35,000.00
Total					35,000.00

Budget Report
FY 2019

34 Park

0614 Gardiner Elem

Submit ID: 0614-26799227

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 115	N/A	5,065,748

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelby Detro

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
0614 Gardiner Elem

Submit ID: 0614-26799227

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,038,869.25	105,204.52	10%	10.13%	2,327.79	796,187.23	240,354.23	47.45
10 Transportation	91,310.00	12,323.79	20%	13.50%	0.00	14,278.53	77,031.47	15.21
11 Bus Depreciation	376,456.37	230,345.38	N/A	61.19%	337,763.78	0.00	38,692.59	7.64
13 Tuition	20,000.00		N/A		3,588.76	0.00	16,411.24	3.24
14 Retirement	172,700.00	34,540.00	20%	20.00%	20,805.63	151,894.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,566.58	0.00	N/A	0.00%	34,566.58	0.00	0.00	0.00
29 Flexibility	9.04	0.00	N/A	0.00%	9.04	0.00	0.00	0.00
61 Building Reserve	43,249.61	0.00	N/A	0.00%	15,949.61	0.00	27,300.00	5.39
Total of All Funds	1,777,160.85	382,413.69			415,011.19	962,360.13	399,789.53	78.93

50 Debt Service **Tax Jurisdiction**								
5B	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

0614 Gardiner Elem

Submit ID: 0614-26799227

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	85 *
M1	GARDINER 7-8	30 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	376,897.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,692.85
D.	At Risk Student	(I-D)	1,249.67
E.	Indian Education For All	(I-E)	2,502.40
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	2,396.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	16,110.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,370.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,066.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	788,511.17
C.	Maximum Budget Limit	(II-C)	978,359.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,619.83
E.	Adopted Budget	(II-E)	1,037,131.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	757,723.44
H.	Maximum Budget Limit	(II-H)	933,876.00
I.	Highest Budget Without a Vote	(II-I)	1,038,869.25
J.	Highest Budget	(II-J)	1,038,869.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,038,869.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		103,886.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,317.59
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,317.59	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,327.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,327.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,532.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,038,869.25
1.	BASE Budget Limit	(V-A1)	757,723.44	
2.	Over-BASE Budget	(V-A2)	281,145.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		376,897.21
1.	Direct State Aid Paid By State	(V-B1)	376,897.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,692.85
D.	At Risk Student	(V-D)		1,249.67
E.	Indian Education For All	(V-E)		2,502.40
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		2,396.60
H.	Special Education Allowable Cost Payment	(V-H)		16,110.99
I.	Remaining Fund Balance Available	(V-I)		2,327.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		180.41
1.	Actual Non-Levy Revenue	(V-J1)	180.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		303,723.52
1.	State Guaranteed Tax Base Aid	(V-L1)	114,515.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	189,208.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		757,723.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		230,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	230,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,145.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		281,145.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.10
1.	District Property Tax Levy Mills	(V-U1)	10.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
34 Park

0614 Gardiner Elem

Submit ID: 0614-26799227

01 General Fund

Adopted Budget	0001	1,038,869.25

Budget Uses

Expenditure Budget	0002	1,038,869.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,327.79
Direct State Aid	3110	376,897.21
Quality Educator	3111	51,692.85
At Risk Student	3112	1,249.67
Indian Education For All	3113	2,502.40
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	16,110.99
Data For Achievement	3116	2,396.60
State Guaranteed Tax Base Aid	3120	114,515.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	180.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	230,000.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	189,208.42		
Over-BASE Levy	1110(c)	51,145.81		
District Tax Levy			1110	240,354.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,038,869.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,310.00

Budget Uses

Expenditure Budget	0002	91,310.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,980.48
Contingency	0006	1,298.05
Over-Schedule	0011	77,031.47
Fund Balance for Budget	TFS48	12,323.79
Operating Reserve	0961	12,323.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,139.26
State On-Schedule Trans Reimb	3210	7,139.27
District Tax Levy	1110	77,031.47
District Mills	999	15.21
Total Estimated Revenues to Fund Adopted Budget	0004	91,310.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	376,456.37

Budget Uses

Expenditure Budget	0002	376,456.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	568,109.16
Operating Reserve	0961	230,345.38
Unreserved Fund Balance Reappropriated	0970	337,763.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,692.59
District Mills	999	7.64
Total Estimated Revenues to Fund Adopted Budget	0004	376,456.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI J4500 MOTOR COACH	2016	54,000.00	21,600.00	10,800.00	10,800.00
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	60,000.00	10,000.00	10,000.00
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	71,844.96	11,974.16	11,974.16
2012 ICCO VALLEY RTE BUS	2011	59,184.43	82,858.22	11,836.89	5,918.43
YELLOW ACTIVITY BUS	2011	58,717.08	82,203.94	11,743.42	0.00
2005 Bluebird 84 passenger	2005	41,750.00	62,625.00	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					38,692.59

Budget Report
FY 2019
34 Park
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13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,588.76
Unreserved Fund Balance Reappropriated	0970	3,588.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,411.24
District Mills	999	3.24
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park
0614 Gardiner Elem

Submit ID: 0614-26799227

14 Retirement Fund

Adopted Budget	0001	172,700.00

Budget Uses

Expenditure Budget	0002	172,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,345.63
Operating Reserve	0961	34,540.00
Unreserved Fund Balance Reappropriated	0970	20,805.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,894.37
Total Estimated Revenues to Fund Adopted Budget	0004	172,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,566.58

Budget Uses

Expenditure Budget	0002	34,566.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,566.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,566.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,566.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0614 Gardiner Elem

Submit ID: 0614-26799227

29 Flexibility Fund

Adopted Budget	0001	9.04

Budget Uses

Expenditure Budget	0002	9.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0614 Gardiner Elem

Submit ID: 0614-26799227

50 Debt Service Fund
5B

Taxable Value		5,065,748.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park
0614 Gardiner Elem

Submit ID: 0614-26799227

61 Building Reserve Fund

Adopted Budget		0001	43,249.61

Budget Uses

Expenditure Budget		0002	43,249.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,949.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,949.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,300.00	
District Tax Levy		1110	27,300.00
District Mills		999	5.39
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.39
Total Estimated Revenues to Fund Adopted Budget		0004	43,249.61

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	81	6,745,255

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelby Detro

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	981,165.88	99,323.25	10%	10.12%	4,900.74	781,707.99	194,557.15	28.83
10 Transportation	79,260.00	2,801.16	20%	3.53%	0.00	12,725.27	66,534.73	9.86
11 Bus Depreciation	333,464.04	216,704.12	N/A	64.99%	295,007.45	0.00	38,456.59	5.70
13 Tuition	10,000.00		N/A		1,489.63	0.00	8,510.37	1.26
14 Retirement	126,700.00	25,340.00	20%	20.00%	11,138.29	115,561.71		
17 Adult Education	21,394.12	0.00	35%	0.00%	21,394.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,506.28	0.00	N/A	0.00%	18,506.28	0.00	0.00	0.00
29 Flexibility	5.75	0.00	N/A	0.00%	5.75	0.00	0.00	0.00
61 Building Reserve	35,270.73	0.00	N/A	0.00%	11,670.73	0.00	23,600.00	3.50
Total of All Funds	1,605,766.80	344,168.53			364,112.99	909,994.97	331,658.84	49.15

50 Debt Service **Tax Jurisdiction**								
5B	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 81 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	397,397.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,234.21
D.	At Risk Student	(I-D)	728.26
E.	Indian Education For All	(I-E)	1,762.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,688.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,389.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,463.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,084.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	86
B.	BASE Budget Limit	(II-B)	779,168.50
C.	Maximum Budget Limit	(II-C)	971,067.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	58,894.69
E.	Adopted Budget	(II-E)	978,063.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	760,568.98
H.	Maximum Budget Limit	(II-H)	946,686.84
I.	Highest Budget Without a Vote	(II-I)	981,165.88
J.	Highest Budget	(II-J)	981,165.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	981,165.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,116.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,206.66
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,206.66	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,900.74
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,900.74	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,223.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		981,165.88
	1. BASE Budget Limit	(V-A1)	760,568.98	
	2. Over-BASE Budget	(V-A2)	220,596.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		397,397.30
	1. Direct State Aid Paid By State	(V-B1)	397,397.30	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,234.21
D.	At Risk Student	(V-D)		728.26
E.	Indian Education For All	(V-E)		1,762.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,688.04
H.	Special Education Allowable Cost Payment	(V-H)		10,389.33
I.	Remaining Fund Balance Available	(V-I)		4,900.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		190.89
	1. Actual Non-Levy Revenue	(V-J1)	190.89	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,277.65
	1. State Guaranteed Tax Base Aid	(V-L1)	180,317.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	133,960.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		760,568.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		160,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	160,000.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		60,596.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,596.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.85
U.	Over-BASE Mills	(V-U)		8.98
	1. District Property Tax Levy Mills	(V-U1)	8.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	981,165.88

Budget Uses

Expenditure Budget	0002	981,165.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,900.74
Direct State Aid	3110	397,397.30
Quality Educator	3111	29,234.21
At Risk Student	3112	728.26
Indian Education For All	3113	1,762.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,389.33
Data For Achievement	3116	1,688.04
State Guaranteed Tax Base Aid	3120	180,317.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	190.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	160,000.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	133,960.25		
Over-BASE Levy	1110(c)	60,596.90		
District Tax Levy			1110	194,557.15
Total Estimated Revenues to Fund Adopted Budget			0004	981,165.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	79,260.00

Budget Uses

Expenditure Budget	0002	79,260.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,568.43
Contingency	0006	1,156.84
Over-Schedule	0011	66,534.73
Fund Balance for Budget	TFS48	2,801.16
Operating Reserve	0961	2,801.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,362.63
State On-Schedule Trans Reimb	3210	6,362.64
District Tax Levy	1110	66,534.73
District Mills	999	9.86
Total Estimated Revenues to Fund Adopted Budget	0004	79,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

11 Bus Depreciation Fund

Adopted Budget	0001	333,464.04

Budget Uses

Expenditure Budget	0002	333,464.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	511,711.57
Operating Reserve	0961	216,704.12
Unreserved Fund Balance Reappropriated	0970	295,007.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,456.59
District Mills	999	5.70
Total Estimated Revenues to Fund Adopted Budget	0004	333,464.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI J4500 MOTOR COACH	2016	81,000.00	32,400.00	16,200.00	16,200.00
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	26,184.00	4,364.00	4,364.00
ICCO 72 Passenger Mammoth	2012	59,870.78	71,844.96	11,974.16	11,974.16
2010 ICCU YELLOW ACTIVITY BUS	2011	58,717.08	82,203.94	11,743.42	0.00
2012 ICCO VALLEY RTE BUS	2011	59,184.43	82,858.22	11,836.89	5,918.43
Total					38,456.59

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,489.63
Unreserved Fund Balance Reappropriated	0970	1,489.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,510.37
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

14 Retirement Fund

Adopted Budget	0001	126,700.00

Budget Uses

Expenditure Budget	0002	126,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,478.29
Operating Reserve	0961	25,340.00
Unreserved Fund Balance Reappropriated	0970	11,138.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,561.71
Total Estimated Revenues to Fund Adopted Budget	0004	126,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

17 Adult Education Fund

Adopted Budget	0001	21,394.12

Budget Uses

Expenditure Budget	0002	21,394.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,394.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,394.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,394.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,506.28

Budget Uses

Expenditure Budget	0002	18,506.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,506.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,506.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,506.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.75

Budget Uses

Expenditure Budget	0002	5.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

50 Debt Service Fund

5B

Taxable Value		6,745,255.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

1191 Gardiner H S

Submit ID: 1191-75136036

61 Building Reserve Fund

Adopted Budget		0001	35,270.73

Budget Uses

Expenditure Budget		0002	35,270.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,670.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,670.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,600.00	
District Tax Levy		1110	23,600.00
District Mills		999	3.50
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.50
Total Estimated Revenues to Fund Adopted Budget		0004	35,270.73

Budget Report
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17 Garfield

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	38	5,471,893

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
17 Garfield

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	756,392.42	71,147.22	10%	9.41%	0.00	397,024.57	359,367.85	65.68
10 Transportation	236,927.00	29,831.90	20%	12.59%	0.00	176,046.40	60,880.60	11.13
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	93,275.00	15,773.28	20%	16.91%	0.00	93,275.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	417.03	0.00	N/A	0.00%	417.03	0.00	0.00	0.00
29 Flexibility	5.94	0.00	N/A	0.00%	5.94	0.00	0.00	0.00
61 Building Reserve	36,471.77	0.00	N/A	0.00%	36,471.77	0.00	0.00	0.00
Total of All Funds	1,123,489.16	116,752.40			36,894.74	666,345.97	420,248.45	76.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	260,803.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,248.81
D.	At Risk Student	(I-D)	1,197.56
E.	Indian Education For All	(I-E)	826.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	791.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,571.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,857.03
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,121.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	529,031.82
C.	Maximum Budget Limit	(II-C)	654,429.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	223,330.82
E.	Adopted Budget	(II-E)	753,695.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	504,369.51
H.	Maximum Budget Limit	(II-H)	625,516.88
I.	Highest Budget Without a Vote	(II-I)	727,700.33
J.	Highest Budget	(II-J)	756,392.42
K.	Highest Voted Amount	(II-K)	28,692.09
L.	Amount Approved on Ballot by Voters	(II-L)	28,692.09
M.	Adopted Budget	(II-M)	756,392.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		71,147.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,147.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		756,392.42
1.	BASE Budget Limit	(V-A1)	504,369.51	
2.	Over-BASE Budget	(V-A2)	252,022.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		260,803.27
1.	Direct State Aid Paid By State	(V-B1)	260,803.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,248.81
D.	At Risk Student	(V-D)		1,197.56
E.	Indian Education For All	(V-E)		826.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		791.92
H.	Special Education Allowable Cost Payment	(V-H)		5,571.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,111.02
1.	Actual Non-Levy Revenue	(V-J1)	1,111.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		207,818.96
1.	State Guaranteed Tax Base Aid	(V-L1)	100,474.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	107,344.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		504,369.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		252,022.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		252,022.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.62
U.	Over-BASE Mills	(V-U)		46.06
1.	District Property Tax Levy Mills	(V-U1)	46.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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17 Garfield

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01 General Fund

Adopted Budget	0001	756,392.42

Budget Uses

Expenditure Budget	0002	756,392.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	260,803.27
Quality Educator	3111	26,248.81
At Risk Student	3112	1,197.56
Indian Education For All	3113	826.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,571.09
Data For Achievement	3116	791.92
State Guaranteed Tax Base Aid	3120	100,474.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,111.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	107,344.94		
Over-BASE Levy	1110(c)	252,022.91		
District Tax Levy			1110	359,367.85
Total Estimated Revenues to Fund Adopted Budget			0004	756,392.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	236,927.00

Budget Uses

Expenditure Budget	0002	236,927.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	128,224.00
Contingency	0006	12,822.40
Over-Schedule	0011	95,880.60
Fund Balance for Budget	TFS48	29,831.90
Operating Reserve	0961	29,831.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	35,000.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	70,523.20
State On-Schedule Trans Reimb	3210	70,523.20
District Tax Levy	1110	60,880.60
District Mills	999	11.13
Total Estimated Revenues to Fund Adopted Budget	0004	236,927.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	93,275.00

Budget Uses

Expenditure Budget	0002	93,275.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,773.28
Operating Reserve	0961	15,773.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,275.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,275.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	417.03

Budget Uses

Expenditure Budget	0002	417.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	417.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	417.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	417.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.94

Budget Uses

Expenditure Budget	0002	5.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	36,471.77

Budget Uses

Expenditure Budget		0002	36,471.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,471.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,471.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,471.77

Budget Report
FY 2019

39 Powell

0718 Garrison Elem

Submit ID: 0718-80308275

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 19	N/A	1,539,674

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Suzanne Smith

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

39 Powell

0718 Garrison Elem

Submit ID: 0718-80308275

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	198,083.22	20,017.22	10%	10.11%	2,522.50	96,611.26	98,949.46	64.27
10 Transportation	15,250.00	3,050.00	20%	20.00%	3,433.72	2,750.00	9,066.28	5.89
11 Bus Depreciation	65,089.27	0.00	N/A	0.00%	65,089.27	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,000.00	3,793.36	20%	19.97%	0.00	19,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,269.79	0.00	N/A	0.00%	6,269.79	0.00	0.00	0.00
29 Flexibility	17,865.19	0.00	N/A	0.00%	17,865.19	0.00	0.00	0.00
61 Building Reserve	19,390.53	0.00	N/A	0.00%	19,390.53	0.00	0.00	0.00
Total of All Funds	340,948.00	26,860.58			114,571.00	118,361.26	108,015.74	70.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0718 Garrison Elem

Submit ID: 0718-80308275

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,607.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,558.15
D.	At Risk Student	(I-D)	33.20
E.	Indian Education For All	(I-E)	413.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	395.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,288.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	138,220.43
C.	Maximum Budget Limit	(II-C)	174,156.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,370.90
E.	Adopted Budget	(II-E)	176,591.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	159,712.32
H.	Maximum Budget Limit	(II-H)	202,788.98
I.	Highest Budget Without a Vote	(II-I)	198,083.22
J.	Highest Budget	(II-J)	202,788.98
K.	Highest Voted Amount	(II-K)	4,705.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	198,083.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,808.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		208.90
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	208.90	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,522.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,522.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,539.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		198,083.22
1.	BASE Budget Limit	(V-A1)	159,712.32	
2.	Over-BASE Budget	(V-A2)	38,370.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,607.14
1.	Direct State Aid Paid By State	(V-B1)	70,607.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,558.15
D.	At Risk Student	(V-D)		33.20
E.	Indian Education For All	(V-E)		413.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		395.96
H.	Special Education Allowable Cost Payment	(V-H)		18,288.60
I.	Remaining Fund Balance Available	(V-I)		2,522.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		105.87
1.	Actual Non-Levy Revenue	(V-J1)	105.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		208.90
L.	BASE Levy Requirements	(V-L)		60,578.56
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,578.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		159,712.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	0.00	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,370.90
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,370.90

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		39.35
T.		BASE Mills - High School	(V-T)		0.00
U.		Over-BASE Mills	(V-U)		24.92
	1.	District Property Tax Levy Mills	(V-U1)	24.92	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		64.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
39 Powell

0718 Garrison Elem

Submit ID: 0718-80308275

01 General Fund

Adopted Budget	0001	198,083.22

Budget Uses

Expenditure Budget	0002	198,083.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,522.50
Direct State Aid	3110	70,607.14
Quality Educator	3111	6,558.15
At Risk Student	3112	33.20
Indian Education For All	3113	413.44
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,288.60
Data For Achievement	3116	395.96
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	105.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	208.90
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,578.56		
Over-BASE Levy	1110(c)	38,370.90		
District Tax Levy			1110	98,949.46
Total Estimated Revenues to Fund Adopted Budget			0004	198,083.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,250.00

Budget Uses

Expenditure Budget	0002	15,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,500.00
Contingency	0006	250.00
Over-Schedule	0011	12,500.00
Fund Balance for Budget	TFS48	6,483.72
Operating Reserve	0961	3,050.00
Unreserved Fund Balance Reappropriated	0970	3,433.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,375.00
State On-Schedule Trans Reimb	3210	1,375.00
District Tax Levy	1110	9,066.28
District Mills	999	5.89
Total Estimated Revenues to Fund Adopted Budget	0004	15,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	65,089.27

Budget Uses

Expenditure Budget	0002	65,089.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,089.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,089.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,089.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,793.36
Operating Reserve	0961	3,793.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,269.79

Budget Uses

Expenditure Budget	0002	6,269.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,269.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,269.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,269.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
39 Powell

0718 Garrison Elem

Submit ID: 0718-80308275

29 Flexibility Fund

Adopted Budget	0001	17,865.19

Budget Uses

Expenditure Budget	0002	17,865.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,865.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,865.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,865.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	19,390.53

Budget Uses

Expenditure Budget		0002	19,390.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,390.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,390.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	19,390.53

Budget Report
FY 2019

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-56458152

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	42	*	31	7,461,076

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brigette Clark

(Signature) (Date)

Chairperson, School Trustees: Bryan Duvall

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-56458152

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,232,965.69	119,503.52	10%	9.69%	0.00	532,139.36	700,826.33	93.94
10 Transportation	114,901.84	22,980.37	20%	20.00%	7,759.46	53,667.90	53,474.48	7.17
11 Bus Depreciation	180,554.64	0.00	N/A	0.00%	122,295.14	0.00	58,259.50	7.81
13 Tuition	323.32		N/A		323.32	0.00	0.00	0.00
14 Retirement	153,866.30	30,773.26	20%	20.00%	24,387.16	129,479.14		
17 Adult Education	4,000.00	0.00	35%	0.00%	29.62	0.00	3,970.38	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,688.01	0.00	N/A	0.00%	3,488.01	0.00	51,200.00	6.86
29 Flexibility	875.17	0.00	N/A	0.00%	875.17	0.00	0.00	0.00
61 Building Reserve	30,255.94	0.00	N/A	0.00%	255.94	0.00	30,000.00	4.02
Total of All Funds	1,772,430.91	173,257.15			159,413.82	715,286.40	897,730.69	120.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	31 *
M1	GERALDINE MS 7-8	11 *
H1	GERALDINE HS 9-12	31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	420,660.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,928.11
D.	At Risk Student	(I-D)	5,164.31
E.	Indian Education For All	(I-E)	1,588.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,521.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,191.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,011.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,679.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	866,965.30
C.	Maximum Budget Limit	(II-C)	1,071,786.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	362,152.61
E.	Adopted Budget	(II-E)	1,229,117.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	818,135.13
H.	Maximum Budget Limit	(II-H)	1,013,671.98
I.	Highest Budget Without a Vote	(II-I)	1,180,287.74
J.	Highest Budget	(II-J)	1,232,965.69
K.	Highest Voted Amount	(II-K)	52,677.95
L.	Amount Approved on Ballot by Voters	(II-L)	52,677.95
M.	Adopted Budget	(II-M)	1,232,965.69

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			119,503.52
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			119,503.52

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,175.30	4,016.38	9,191.68
B.	Special Education RSBG to Coop	1,706.46	1,304.94	3,011.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,752.70	2,128.53	4,881.23

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	251,138.50	220,983.50	472,122.00
		407,455.50	533,619.50	941,075.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	143,831.79	188,367.68	332,199.48
H.	Special Education in BASE@40%	2,752.70	2,128.53	4,881.23
I.	Subsidized BASE Amount	146,584.49	190,496.21	337,080.71
J.	Subsidized BASE Ratio	43%	57%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,232,965.69
	1. BASE Budget Limit	(V-A1)	818,135.13	
	2. Over-BASE Budget	(V-A2)	414,830.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		420,660.53
	1. Direct State Aid Paid By State	(V-B1)	420,660.53	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,928.11
D.	At Risk Student	(V-D)		5,164.31
E.	Indian Education For All	(V-E)		1,588.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,521.32

H.	Special Education Allowable Cost Payment	(V-H)		9,191.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		371.46
1.	Actual Non-Levy Revenue	(V-J1)	371.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		336,709.24
1.	State Guaranteed Tax Base Aid	(V-L1)	50,713.47	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	285,995.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		818,135.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		414,830.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		414,830.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.41
T.	BASE Mills - High School	(V-T)		18.93
U.	Over-BASE Mills	(V-U)		55.60
1.	District Property Tax Levy Mills	(V-U1)	55.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,232,965.69

Budget Uses

Expenditure Budget	0002	1,232,965.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	420,660.53
Quality Educator	3111	42,928.11
At Risk Student	3112	5,164.31
Indian Education For All	3113	1,588.48
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,191.68
Data For Achievement	3116	1,521.32
State Guaranteed Tax Base Aid	3120	50,713.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	371.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	285,995.77		
Over-BASE Levy	1110(c)	414,830.56		
District Tax Levy			1110	700,826.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,232,965.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	114,901.84

Budget Uses

Expenditure Budget	0002	114,901.84
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,789.00
Contingency	0006	4,878.90
Over-Schedule	0011	61,233.94
Fund Balance for Budget	TFS48	30,739.83
Operating Reserve	0961	22,980.37
Unreserved Fund Balance Reappropriated	0970	7,759.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,833.95
State On-Schedule Trans Reimb	3210	26,833.95
District Tax Levy	1110	53,474.48
District Mills	999	7.17
Total Estimated Revenues to Fund Adopted Budget	0004	114,901.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	180,554.64

Budget Uses

Expenditure Budget	0002	180,554.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,295.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,295.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,259.50
District Mills	999	7.81
Total Estimated Revenues to Fund Adopted Budget	0004	180,554.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUE BIRD VISION	2017	85,549.00	0.00	17,109.80	8,554.90
2016 BLUE BIRD	2015	160,000.00	53,333.34	32,000.00	16,000.00
2013 MICRO BIRD	2013	49,500.00	29,700.00	9,900.00	4,950.00
2010 THOMAS - 6207	2010	59,116.00	69,798.26	11,823.20	5,911.60
2010 THOMAS - 6207 From Elementary	2010	31,832.00	34,776.46	6,366.40	3,183.20
2009 THOMAS - 2734	2009	57,450.00	73,576.22	11,490.00	5,745.00
2009 THOMAS BUS - 2734 From Elementary	2009	19,150.00	22,836.38	3,830.00	1,915.00
2008 THOMAS - 1339	2008	48,000.00	32,896.80	9,600.00	4,800.00
2008 THOMAS BUS - 1339 From Elementary	2008	71,998.00	48,690.00	14,399.60	7,199.80
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					58,259.50

13 Tuition Fund

Adopted Budget	0001	323.32

Budget Uses

Expenditure Budget	0002	323.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	323.32
Unreserved Fund Balance Reappropriated	0970	323.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	323.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	153,866.30

Budget Uses

Expenditure Budget	0002	153,866.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,160.42
Operating Reserve	0961	30,773.26
Unreserved Fund Balance Reappropriated	0970	24,387.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,479.14
Total Estimated Revenues to Fund Adopted Budget	0004	153,866.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,970.38
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,688.01

Budget Uses

Expenditure Budget	0002	54,688.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,488.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,488.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,200.00
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	54,688.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	875.17

Budget Uses

Expenditure Budget	0002	875.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	875.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	875.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	875.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	30,255.94

Budget Uses

Expenditure Budget		0002	30,255.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	255.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	255.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	30,000.00
District Mills		999	4.02
Building Reserves Voted Mills			4.02
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	30,255.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	150,000.00	5	60,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 31	N/A	6,031,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandy Watkins

(Signature) (Date)

Chairperson, School Trustees: Bret Vaskey

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	510,882.31	67,163.52	10%	13.15%	4,262.98	187,369.35	319,249.98	52.93
10 Transportation	60,000.00	12,000.00	20%	20.00%	961.17	20,031.72	39,007.11	6.47
11 Bus Depreciation	58,192.99	0.00	N/A	0.00%	36,592.99	0.00	21,600.00	3.58
13 Tuition	224.87		N/A		224.87	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	426.32	64,573.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	816.36	0.00	N/A	0.00%	816.36	0.00	0.00	0.00
29 Flexibility	25.77	0.00	N/A	0.00%	25.77	0.00	0.00	0.00
61 Building Reserve	28,658.28	0.00	N/A	0.00%	13,658.28	0.00	15,000.00	2.49
Total of All Funds	723,800.58	92,163.52			56,968.74	271,974.75	394,857.09	65.47

50 Debt Service **Tax Jurisdiction**								
0472	43,921.27	0.00	20-9-438	0.00%	0.00	0.00	43,921.27	7.29

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GEYSER K-6	23 *
M1	GEYSER 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	152,659.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,486.23
D.	At Risk Student	(I-D)	1,445.99
E.	Indian Education For All	(I-E)	674.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	646.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,839.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,053.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	345,592.49
C.	Maximum Budget Limit	(II-C)	428,655.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	164,007.38
E.	Adopted Budget	(II-E)	509,599.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	312,465.29
H.	Maximum Budget Limit	(II-H)	388,505.29
I.	Highest Budget Without a Vote	(II-I)	493,593.24
J.	Highest Budget	(II-J)	510,882.31
K.	Highest Voted Amount	(II-K)	17,289.07
L.	Amount Approved on Ballot by Voters	(II-L)	17,289.07
M.	Adopted Budget	(II-M)	510,882.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,088.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		16,075.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	16,075.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,262.98
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,262.98	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,426.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		510,882.31
	1. BASE Budget Limit	(V-A1)	312,465.29	
	2. Over-BASE Budget	(V-A2)	198,417.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		152,659.17
	1. Direct State Aid Paid By State	(V-B1)	152,659.17	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,486.23
D.	At Risk Student	(V-D)		1,445.99
E.	Indian Education For All	(V-E)		674.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		646.04
H.	Special Education Allowable Cost Payment	(V-H)		11,839.54
I.	Remaining Fund Balance Available	(V-I)		4,262.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		617.82
	1. Actual Non-Levy Revenue	(V-J1)	617.82	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		120,832.96
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	120,832.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		312,465.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		198,417.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		198,417.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.90
1.	District Property Tax Levy Mills	(V-U1)	32.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

01 General Fund

Adopted Budget	0001	510,882.31

Budget Uses

Expenditure Budget	0002	510,882.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,262.98
Direct State Aid	3110	152,659.17
Quality Educator	3111	19,486.23
At Risk Student	3112	1,445.99
Indian Education For All	3113	674.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,839.54
Data For Achievement	3116	646.04
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	617.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	120,832.96		
Over-BASE Levy	1110(c)	198,417.02		
District Tax Levy			1110	319,249.98
Total Estimated Revenues to Fund Adopted Budget			0004	510,882.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,210.65
Contingency	0006	1,821.07
Over-Schedule	0011	39,968.28
Fund Balance for Budget	TFS48	12,961.17
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	961.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,015.86
State On-Schedule Trans Reimb	3210	10,015.86
District Tax Levy	1110	39,007.11
District Mills	999	6.47
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	58,192.99

Budget Uses

Expenditure Budget	0002	58,192.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,592.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,592.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	21,600.00
District Mills	999	3.58
Total Estimated Revenues to Fund Adopted Budget	0004	58,192.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 THOMAS MINITOUR 051M	2018	34,920.00	0.00	6,984.00	500.00
2016 THOMAS MINOTOUR	2017	32,741.00	0.00	6,548.20	2,000.00
2015 BLUEBIRD MICROBUS 4-WHEEL DRIVE	2015	29,750.00	1,945.47	5,950.00	3,000.00
2006 BLUEBIRD	2014	28,000.00	10,900.00	5,600.00	5,600.00
96 WHITE MCI CRUISER	2013	22,500.00	18,000.00	4,500.00	4,500.00
2012 BLUEBIRD	2011	43,480.00	30,628.45	8,696.00	6,000.00
Total					21,600.00

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

13 Tuition Fund

Adopted Budget	0001	224.87

Budget Uses

Expenditure Budget	0002	224.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	224.87
Unreserved Fund Balance Reappropriated	0970	224.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	224.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,426.32
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	426.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	64,573.68
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

28 Technology Fund

Adopted Budget	0001	816.36

Budget Uses

Expenditure Budget	0002	816.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	816.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	816.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	816.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25.77

Budget Uses

Expenditure Budget	0002	25.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

50 Debt Service Fund

0472

Taxable Value		6,027,744.00
Adopted Budget	0001	43,921.27

Budget Uses

Expenditure Budget	0002	28,921.27
Add To Fund Balance	0003	15,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-3,579.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,921.27
Jurisdiction Mills	999	7.29
Total Estimated Revenues to Fund Adopted Budget	0004	43,921.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/08/2016	06/30/2019	70,000.00	5,690.19	27,819.05	1,102.22	0.00
Total Bond Requirements							28,921.27
Total Debt Service Requirements						0002	28,921.27

Budget Report
FY 2019

23 Judith Basin

0472 Geyser Elem

Submit ID: 0472-84242222

61 Building Reserve Fund

Adopted Budget		0001	28,658.28

Budget Uses

Expenditure Budget		0002	28,658.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,658.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,658.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	2.49
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.49
Total Estimated Revenues to Fund Adopted Budget		0004	28,658.28

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	22	6,031,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandy Watkins

(Signature) (Date)

Chairperson, School Trustees: Bret Vaskey

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	537,082.49	92,820.65	10%	17.28%	0.00	293,025.86	244,056.63	40.47
10 Transportation	60,000.00	12,000.00	20%	20.00%	4,406.35	20,031.71	35,561.94	5.90
11 Bus Depreciation	58,026.86	0.00	N/A	0.00%	36,630.86	0.00	21,396.00	3.55
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	7,067.33	57,932.67		
17 Adult Education	2,000.00	0.00	35%	0.00%	0.00	2,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,890.08	0.00	N/A	0.00%	2,890.08	0.00	0.00	0.00
29 Flexibility	35,274.15	0.00	N/A	0.00%	35,274.15	0.00	0.00	0.00
61 Building Reserve	29,747.56	0.00	N/A	0.00%	14,747.56	0.00	15,000.00	2.49
Total of All Funds	790,021.14	117,820.65			101,016.33	372,990.24	316,014.57	52.41

50 Debt Service **Tax Jurisdiction**								
0473	62,133.03	0.00	20-9-438	0.00%	630.66	0.00	61,502.37	10.20

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GEYSER HS 9-12 22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	209,872.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,862.10
D.	At Risk Student	(I-D)	1,262.20
E.	Indian Education For All	(I-E)	478.72
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	458.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,378.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	903.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,884.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	413,178.50
C.	Maximum Budget Limit	(II-C)	516,113.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	119,808.16
E.	Adopted Budget	(II-E)	532,986.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	407,776.07
H.	Maximum Budget Limit	(II-H)	508,447.42
I.	Highest Budget Without a Vote	(II-I)	537,082.49
J.	Highest Budget	(II-J)	537,082.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	537,082.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,708.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		39,112.40
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	39,112.40	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,820.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		537,082.49
1.	BASE Budget Limit	(V-A1)	407,776.07	
2.	Over-BASE Budget	(V-A2)	129,306.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		209,872.09
1.	Direct State Aid Paid By State	(V-B1)	209,872.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,862.10
D.	At Risk Student	(V-D)		1,262.20
E.	Indian Education For All	(V-E)		478.72
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		458.48
H.	Special Education Allowable Cost Payment	(V-H)		10,378.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		617.75
1.	Actual Non-Levy Revenue	(V-J1)	617.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		169,632.73
1.	State Guaranteed Tax Base Aid	(V-L1)	54,882.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	114,750.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		407,776.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		129,306.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		129,306.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.03
U.	Over-BASE Mills	(V-U)		21.44
1.	District Property Tax Levy Mills	(V-U1)	21.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

01 General Fund

Adopted Budget	0001	537,082.49

Budget Uses

Expenditure Budget	0002	537,082.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	209,872.09
Quality Educator	3111	14,862.10
At Risk Student	3112	1,262.20
Indian Education For All	3113	478.72
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,378.00
Data For Achievement	3116	458.48
State Guaranteed Tax Base Aid	3120	54,882.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	617.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	114,750.21		
Over-BASE Levy	1110(c)	129,306.42		
District Tax Levy			1110	244,056.63
Total Estimated Revenues to Fund Adopted Budget			0004	537,082.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,210.65
Contingency	0006	1,821.06
Over-Schedule	0011	39,968.29
Fund Balance for Budget	TFS48	16,406.35
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	4,406.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,015.85
State On-Schedule Trans Reimb	3210	10,015.86
District Tax Levy	1110	35,561.94
District Mills	999	5.90
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

11 Bus Depreciation Fund

Adopted Budget	0001	58,026.86

Budget Uses

Expenditure Budget	0002	36,657.72
Add To Fund Balance	0003	21,369.14
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,630.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,630.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	21,396.00
District Mills	999	3.55
Total Estimated Revenues to Fund Adopted Budget	0004	58,026.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 thomas minitour 051m	2018	34,920.00	0.00	6,984.00	0.00
2016 THOMAS MINOTOUR	2017	32,741.00	0.00	6,548.20	0.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	0.00	5,950.00	2,900.00
2006 BLUEBIRD	2014	26,500.00	12,303.09	5,300.00	5,300.00
1996 WHITE MCI CRUISER	2013	22,500.00	18,000.00	4,500.00	4,500.00
2012 BLUEBIRD	2011	43,480.00	24,353.95	8,696.00	8,696.00
Total					21,396.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,067.33
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	7,067.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	57,932.67
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,890.08

Budget Uses

Expenditure Budget	0002	2,890.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,890.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,890.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,890.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,274.15

Budget Uses

Expenditure Budget	0002	35,274.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,274.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,274.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,274.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

50 Debt Service Fund

0473

Taxable Value		6,027,744.00
Adopted Budget	0001	62,133.03

Budget Uses

Expenditure Budget	0002	44,133.03
Add To Fund Balance	0003	18,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	630.66
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	630.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,502.37
Jurisdiction Mills	999	10.20
Total Estimated Revenues to Fund Adopted Budget	0004	62,133.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	01/08/2016	06/30/2019	105,000.00	6,865.08	42,451.07	1,681.96	0.00
Total Bond Requirements							44,133.03
Total Debt Service Requirements						0002	44,133.03

Budget Report
FY 2019

23 Judith Basin

0473 Geyser H S

Submit ID: 0473-15352904

61 Building Reserve Fund

Adopted Budget		0001	29,747.56

Budget Uses

Expenditure Budget		0002	29,747.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,747.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,747.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	2.49
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.49
Total Estimated Revenues to Fund Adopted Budget		0004	29,747.56

Budget Report
FY 2019

21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	358,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sonya VandeSandt

(Signature) (Date)

Chairperson, School Trustees: Paul Stahl

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	144,713.50	12,089.22	10%	8.35%	0.00	118,798.37	25,915.13	72.28
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,375.00	2,200.00	20%	19.34%	2,977.74	8,397.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	3.34	0.00	N/A	0.00%	3.34	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	156,091.84	14,289.22			2,981.08	127,195.63	25,915.13	72.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,117.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,608.44
D.	At Risk Student	(I-D)	3,614.47
E.	Indian Education For All	(I-E)	391.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,710.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	903.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	932.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	125,246.00
C.	Maximum Budget Limit	(II-C)	154,106.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,657.34
E.	Adopted Budget	(II-E)	135,903.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	134,056.16
H.	Maximum Budget Limit	(II-H)	165,798.63
I.	Highest Budget Without a Vote	(II-I)	144,713.50
J.	Highest Budget	(II-J)	165,798.63
K.	Highest Voted Amount	(II-K)	21,085.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	144,713.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,089.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,089.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		144,713.50
1.	BASE Budget Limit	(V-A1)	134,056.16	
2.	Over-BASE Budget	(V-A2)	10,657.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,117.61
1.	Direct State Aid Paid By State	(V-B1)	68,117.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,608.44
D.	At Risk Student	(V-D)		3,614.47
E.	Indian Education For All	(V-E)		391.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.12
H.	Special Education Allowable Cost Payment	(V-H)		2,710.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		324.19
1.	Actual Non-Levy Revenue	(V-J1)	324.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,914.39
1.	State Guaranteed Tax Base Aid	(V-L1)	39,656.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,257.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		134,056.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,657.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,657.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.73
1.	District Property Tax Levy Mills	(V-U1)	29.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

01 General Fund

Adopted Budget	0001	144,713.50

Budget Uses

Expenditure Budget	0002	144,713.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	68,117.61
Quality Educator	3111	3,608.44
At Risk Student	3112	3,614.47
Indian Education For All	3113	391.68
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,710.26
Data For Achievement	3116	375.12
State Guaranteed Tax Base Aid	3120	39,656.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	175.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	148.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,257.79		
Over-BASE Levy	1110(c)	10,657.34		
District Tax Levy			1110	25,915.13
Total Estimated Revenues to Fund Adopted Budget			0004	144,713.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

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1217 Gildford Colony Elem

14 Retirement Fund

Adopted Budget	0001	11,375.00

Budget Uses

Expenditure Budget	0002	11,375.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,177.74
Operating Reserve	0961	2,200.00
Unreserved Fund Balance Reappropriated	0970	2,977.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,397.26
Total Estimated Revenues to Fund Adopted Budget	0004	11,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

Submit ID: 1217-69686776

1217 Gildford Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1217 Gildford Colony Elem

Submit ID: 1217-69686776

29 Flexibility Fund

Adopted Budget	0001	3.34

Budget Uses

Expenditure Budget	0002	3.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 1217-69686776

1217 Gildford Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 1217-69686776

1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

53 Valley

Submit ID: 0926-58414204

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	624	271	15,765,114

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Doornek

(Signature) (Date)

Chairperson, School Trustees: Mona Amundson

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

Submit ID: 0926-58414204

0926 Glasgow K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,681,664.00	635,148.11	10%	9.51%	0.00	4,473,766.66	2,207,897.34	140.06
10 Transportation	410,000.00	69,559.45	20%	16.97%	0.00	168,119.71	241,880.29	15.34
11 Bus Depreciation	156,562.00	0.00	N/A	0.00%	77,548.26	0.00	79,013.74	5.01
13 Tuition	195,000.00		N/A		3,597.45	0.00	191,402.55	12.14
14 Retirement	970,000.00	183,141.72	20%	18.88%	0.00	970,000.00		
17 Adult Education	20,000.00	2,620.73	35%	13.10%	20,000.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,300.00	10,000.00	N/A	10.49%	5,283.71	16.29	90,000.00	5.71
29 Flexibility	267.54	0.00	N/A	0.00%	267.54	0.00	0.00	0.00
61 Building Reserve	102,000.00	0.00	N/A	0.00%	71,974.36	76.92	30,000.00	1.90
Total of All Funds	8,630,793.54	900,470.01			178,671.32	5,611,979.58	2,840,193.92	180.16

50 Debt Service **Tax Jurisdiction**								
01	1,171,093.76	0.00	20-9-438	0.00%	0.00	0.00	1,171,093.76	74.28

Budget Report
FY 2019

53 Valley

Submit ID: 0926-58414204

0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	491
M1	GLASGOW 7-8	133
H1	GLASGOW HS 9-12	271

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,711,034.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	231,790.35
D.	At Risk Student	(I-D)	22,978.96
E.	Indian Education For All	(I-E)	19,475.20
F.	American Indian Achievement Gap	(I-F)	17,548.00
G.	Data For Achievement	(I-G)	18,651.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	210,156.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,861.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,885.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	868
B.	BASE Budget Limit	(II-B)	5,240,743.84
C.	Maximum Budget Limit	(II-C)	6,525,792.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,211,389.98
E.	Adopted Budget	(II-E)	6,465,272.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,456,626.14
H.	Maximum Budget Limit	(II-H)	6,795,710.71
I.	Highest Budget Without a Vote	(II-I)	6,681,664.50
J.	Highest Budget	(II-J)	6,795,710.71
K.	Highest Voted Amount	(II-K)	114,046.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,681,664.00

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		635,148.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		635,148.11

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	145,854.60	64,301.85	210,156.45
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	58,341.84	25,720.74	84,062.58

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	179,771.00	312,636.00	492,407.00
F.	100% Of Per Student Entitlement	3,656,983.00	1,915,563.50	5,572,546.50
		3,836,754.00	2,228,199.50	6,064,953.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,354,374.16	786,554.42	2,140,928.59
H.	Special Education in BASE@40%	58,341.84	25,720.74	84,062.58
I.	Subsidized BASE Amount	1,412,716.00	812,275.16	2,224,991.17
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,681,664.00
1.	BASE Budget Limit	(V-A1)	5,456,626.14	
2.	Over-BASE Budget	(V-A2)	1,225,037.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,711,034.22
1.	Direct State Aid Paid By State	(V-B1)	2,711,034.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		231,790.35
D.	At Risk Student	(V-D)		22,978.96
E.	Indian Education For All	(V-E)		19,475.20
F.	American Indian Achievement Gap	(V-F)		17,548.00
G.	Data For Achievement	(V-G)		18,651.80

H.	Special Education Allowable Cost Payment	(V-H)		210,156.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,788.99
1.	Actual Non-Levy Revenue	(V-J1)	11,788.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,213,202.17
1.	State Guaranteed Tax Base Aid	(V-L1)	1,216,694.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	996,507.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,456,626.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,648.27
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	13,648.27	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,211,389.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,225,037.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.47
T.	BASE Mills - High School	(V-T)		21.75
U.	Over-BASE Mills	(V-U)		76.84
1.	District Property Tax Levy Mills	(V-U1)	76.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		140.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	6,681,664.00

Budget Uses

Expenditure Budget	0002	6,681,664.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,711,034.22
Quality Educator	3111	231,790.35
At Risk Student	3112	22,978.96
Indian Education For All	3113	19,475.20
American Indian Achievement Gap	3114	17,548.00
State Spec Ed Allowable Cost Pymt to Districts	3115	210,156.45
Data For Achievement	3116	18,651.80
State Guaranteed Tax Base Aid	3120	1,216,694.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,212.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,528.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	47.57
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	13,648.27

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	996,507.75		
Over-BASE Levy	1110(c)	1,211,389.59		
District Tax Levy			1110	2,207,897.34
Total Estimated Revenues to Fund Adopted Budget			0004	6,681,664.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	410,000.00

Budget Uses

Expenditure Budget	0002	410,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	141,229.80
Contingency	0006	14,122.98
Over-Schedule	0011	254,647.22
Fund Balance for Budget	TFS48	69,559.45
Operating Reserve	0961	69,559.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	12,766.93

Reimbursements

County On-Schedule Trans Reimb	2220	77,676.39
State On-Schedule Trans Reimb	3210	77,676.39
District Tax Levy	1110	241,880.29
District Mills	999	15.34
Total Estimated Revenues to Fund Adopted Budget	0004	410,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	156,562.00

Budget Uses

Expenditure Budget	0002	156,562.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,548.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,548.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,013.74
District Mills	999	5.01
Total Estimated Revenues to Fund Adopted Budget	0004	156,562.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-393 CRUISER #1	2018	156,397.00	0.00	31,279.40	0.00
20-510 YELLOW #3	2018	80,000.00	0.00	16,000.00	0.00
20-7709B YELLOW #11	2018	65,500.00	0.00	13,100.00	0.00
20-343 YELLOW #4	2015	83,000.00	6,125.00	16,600.00	0.00
20-415 YELLOW #6	2015	87,700.00	13,155.00	17,540.00	0.00
20-427 YELLOW #9	2015	48,000.00	12,600.00	9,600.00	0.00
20-336 YELLOW #10	2014	93,000.00	21,714.54	18,600.00	262.33
20-257 YELLOW #7	2013	89,000.00	27,684.29	17,800.00	13,375.71
20-274 YELLOW #2	2013	89,000.00	27,684.30	17,800.00	13,375.70
20-1463A YELLOW #5	2011	76,250.00	78,800.00	15,250.00	15,250.00
20-426 YELLOW #8	2011	76,250.00	78,800.00	15,250.00	15,250.00
20-280 CRUISER #3	2010	155,025.00	151,500.00	31,005.00	11,500.00
20-326 CRUISER #2	2009	135,025.00	142,000.00	27,005.00	10,000.00
20-428 YELLOW #1	2008	70,500.00	105,750.00	N/A	NA
Total					79,013.74

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13 Tuition Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	5,000.00
Fund Balance for Budget	TFS48	3,597.45
Unreserved Fund Balance Reappropriated	0970	3,597.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	191,402.55
District Mills	999	12.14
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	970,000.00

Budget Uses

Expenditure Budget	0002	970,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,141.72
Operating Reserve	0961	183,141.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	970,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	970,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,620.73
Operating Reserve	0961	2,620.73
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95,300.00

Budget Uses

Expenditure Budget	0002	95,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,283.71
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	5,283.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	16.29
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,000.00
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	95,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	267.54

Budget Uses

Expenditure Budget	0002	267.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	267.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

01

Taxable Value		15,765,114.00
Adopted Budget	0001	1,171,093.76

Budget Uses

Expenditure Budget	0002	1,161,093.76
Add To Fund Balance	0003	10,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-3,629.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,171,093.76
Jurisdiction Mills	999	74.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,171,093.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	1,440,000.00	86,000.00	42,685.00	175.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	5,760,000.00	344,000.00	170,740.00	175.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	1,104,000.00	63,000.00	40,393.76	175.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	4,416,000.00	252,000.00	161,575.00	175.00
Total Bond Requirements							1,161,093.76

Total Debt Service Requirements	0002	1,161,093.76

Budget Report
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Submit ID: 0926-58414204

61 Building Reserve Fund

Adopted Budget		0001	102,000.00

Budget Uses

Expenditure Budget		0002	102,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,974.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,974.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	25.64
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	30,000.00
District Mills		999	1.90
Building Reserves Voted Mills			1.90
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	102,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	150,000.00	5	120,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

11 Dawson

0206 Glendive Elem

Submit ID: 0206-25796434

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 883	N/A	16,780,257

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anne Sadorf

(Signature) (Date)

Chairperson, School Trustees: Kristine Mothershead

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

0206 Glendive Elem

Submit ID: 0206-25796434

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,517,281.71	569,000.87	10%	8.73%	0.00	4,336,344.05	2,180,937.66	129.96
10 Transportation	675,600.00	135,120.00	20%	20.00%	111,972.78	143,800.00	419,827.22	25.02
11 Bus Depreciation	129,299.62	0.00	N/A	0.00%	124,299.62	0.00	5,000.00	0.30
13 Tuition	50,556.37		N/A		556.37	0.00	50,000.00	2.98
14 Retirement	936,112.00	59,028.06	20%	6.31%	0.00	936,112.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,896.52	0.00	N/A	0.00%	28,896.52	0.00	20,000.00	1.19
29 Flexibility	300,500.00	0.00	N/A	0.00%	210,500.73	89,999.27	0.00	0.00
61 Building Reserve	514,042.53	0.00	N/A	0.00%	314,042.53	0.00	200,000.00	11.92
Total of All Funds	9,172,288.75	763,148.93			790,268.55	5,506,255.32	2,875,764.88	171.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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Submit ID: 0206-25796434

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	703 *
M1	GLENDIVE 7-8	180 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,390,608.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	225,417.17
D.	At Risk Student	(I-D)	17,461.10
E.	Indian Education For All	(I-E)	19,214.08
F.	American Indian Achievement Gap	(I-F)	3,852.00
G.	Data For Achievement	(I-G)	18,401.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	305,979.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,031.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	919
B.	BASE Budget Limit	(II-B)	5,094,861.53
C.	Maximum Budget Limit	(II-C)	6,367,033.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,420,646.94
E.	Adopted Budget	(II-E)	6,515,508.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,991,212.26
H.	Maximum Budget Limit	(II-H)	6,244,423.71
I.	Highest Budget Without a Vote	(II-I)	6,411,859.20
J.	Highest Budget	(II-J)	6,517,281.71
K.	Highest Voted Amount	(II-K)	105,422.51
L.	Amount Approved on Ballot by Voters	(II-L)	105,422.51
M.	Adopted Budget	(II-M)	6,517,281.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		569,000.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		569,000.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,517,281.71
1.	BASE Budget Limit	(V-A1)	4,991,212.26	
2.	Over-BASE Budget	(V-A2)	1,526,069.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,390,608.93
1.	Direct State Aid Paid By State	(V-B1)	2,390,608.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		225,417.17
D.	At Risk Student	(V-D)		17,461.10
E.	Indian Education For All	(V-E)		19,214.08
F.	American Indian Achievement Gap	(V-F)		3,852.00
G.	Data For Achievement	(V-G)		18,401.72
H.	Special Education Allowable Cost Payment	(V-H)		305,979.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,569.34
1.	Actual Non-Levy Revenue	(V-J1)	10,569.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,999,708.30
1.	State Guaranteed Tax Base Aid	(V-L1)	1,344,840.09	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	654,868.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,991,212.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,526,069.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,526,069.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		90.94
1.	District Property Tax Levy Mills	(V-U1)	90.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	6,517,281.71

Budget Uses

Expenditure Budget	0002	6,517,281.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,390,608.93
Quality Educator	3111	225,417.17
At Risk Student	3112	17,461.10
Indian Education For All	3113	19,214.08
American Indian Achievement Gap	3114	3,852.00
State Spec Ed Allowable Cost Pymt to Districts	3115	305,979.62
Data For Achievement	3116	18,401.72
State Guaranteed Tax Base Aid	3120	1,344,840.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,569.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	654,868.21		
Over-BASE Levy	1110(c)	1,526,069.45		
District Tax Levy			1110	2,180,937.66
Total Estimated Revenues to Fund Adopted Budget			0004	6,517,281.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	675,600.00

Budget Uses

Expenditure Budget	0002	675,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,000.00
Contingency	0006	8,300.00
Over-Schedule	0011	584,300.00
Fund Balance for Budget	TFS48	247,092.78
Operating Reserve	0961	135,120.00
Unreserved Fund Balance Reappropriated	0970	111,972.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	50,000.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	45,650.00
State On-Schedule Trans Reimb	3210	45,650.00
District Tax Levy	1110	419,827.22
District Mills	999	25.02
Total Estimated Revenues to Fund Adopted Budget	0004	675,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	129,299.62

Budget Uses

Expenditure Budget	0002	129,299.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,299.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,299.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,000.00
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	129,299.62

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird #352329	2018	96,000.00	0.00	19,200.00	0.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	6,710.28	5,000.00	5,000.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	0.00	9,600.00	0.00
2014 Blue Bird #04936	2014	90,400.00	0.00	18,080.00	0.00
2011 THOMAS 72 PASS	2012	79,552.00	7,832.43	15,910.40	0.00
2009 International 72 Pass Yellow Bus	2009	84,460.00	37,157.60	16,892.00	0.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	50,676.00	16,892.00	0.00
2008 Thomas #89028	2006	63,535.00	50,828.00	12,707.00	0.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	55,058.40	13,764.60	0.00
2005 Bluebird 72 PASS #5132	2005	68,823.00	68,823.00	13,764.60	0.00
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	42,036.00	8,407.20	0.00
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	57,960.00	9,660.00	0.00
1996 CHEV. 16 #1735	1996	33,930.00	27,144.00	6,786.00	0.00
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					5,000.00

Budget Report
FY 2019
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13 Tuition Fund

Adopted Budget	0001	50,556.37

Budget Uses

Expenditure Budget	0002	50,556.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	556.37
Unreserved Fund Balance Reappropriated	0970	556.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	2.98
Total Estimated Revenues to Fund Adopted Budget	0004	50,556.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	936,112.00

Budget Uses

Expenditure Budget	0002	936,112.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,028.06
Operating Reserve	0961	59,028.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	936,112.00
Total Estimated Revenues to Fund Adopted Budget	0004	936,112.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,896.52

Budget Uses

Expenditure Budget	0002	48,896.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,896.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,896.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	48,896.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	300,500.00

Budget Uses

Expenditure Budget	0002	300,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	210,500.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	210,500.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	89,999.27
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0206-25796434

61 Building Reserve Fund

Adopted Budget		0001	514,042.53

Budget Uses

Expenditure Budget		0002	514,042.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	314,042.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	314,042.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	200,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	200,000.00
District Mills		999	11.92
Building Reserves Voted Mills			11.92
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	514,042.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	5	0.00	200,000.00	200,000.00
Total					200,000.00

Budget Report
FY 2019

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-44654823

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	1,905,777

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Williams

(Signature) (Date)

Chairperson, School Trustees: Mark Vetter

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
39 Powell
0721 Gold Creek Elem

Submit ID: 0721-44654823

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	121,516.55	10,209.75	10%	8.40%	0.00	63,532.11	57,984.44	30.42
10 Transportation	18,000.00	242.99	20%	1.35%	0.00	14,850.00	3,150.00	1.65
11 Bus Depreciation	40,630.28	0.00	N/A	0.00%	26,579.43	0.00	14,050.85	7.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	4,224.08	12,775.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	414.02	0.00	N/A	0.00%	414.02	0.00	0.00	0.00
29 Flexibility	424.69	0.00	N/A	0.00%	424.69	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	197,985.54	13,852.74			31,642.22	91,158.03	75,185.29	39.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-44654823

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLD CREEK K-6 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,894.00
D.	At Risk Student	(I-D)	1,571.89
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,900.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	552.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	83,345.13
C.	Maximum Budget Limit	(II-C)	102,821.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	14,983.09
E.	Adopted Budget	(II-E)	98,328.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	106,533.46
H.	Maximum Budget Limit	(II-H)	133,684.34
I.	Highest Budget Without a Vote	(II-I)	121,516.55
J.	Highest Budget	(II-J)	133,684.34
K.	Highest Voted Amount	(II-K)	12,167.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	121,516.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,209.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,209.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		121,516.55
1.	BASE Budget Limit	(V-A1)	106,533.46	
2.	Over-BASE Budget	(V-A2)	14,983.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
1.	Direct State Aid Paid By State	(V-B1)	50,688.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,894.00
D.	At Risk Student	(V-D)		1,571.89
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		6,900.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8.78
1.	Actual Non-Levy Revenue	(V-J1)	8.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,001.35
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,001.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		106,533.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		14,983.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		14,983.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.86
1.	District Property Tax Levy Mills	(V-U1)	7.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	121,516.55

Budget Uses

Expenditure Budget	0002	121,516.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	50,688.46
Quality Educator	3111	3,894.00
At Risk Student	3112	1,571.89
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,900.38
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	43,001.35		
Over-BASE Levy	1110(c)	14,983.09		
District Tax Levy			1110	57,984.44
Total Estimated Revenues to Fund Adopted Budget			0004	121,516.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-44654823

10 Transportation Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,500.00
Contingency	0006	1,350.00
Over-Schedule	0011	3,150.00
Fund Balance for Budget	TFS48	242.99
Operating Reserve	0961	242.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,425.00
State On-Schedule Trans Reimb	3210	7,425.00
District Tax Levy	1110	3,150.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-44654823

11 Bus Depreciation Fund

Adopted Budget	0001	40,630.28

Budget Uses

Expenditure Budget	0002	40,630.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,579.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,579.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,050.85
District Mills	999	7.37
Total Estimated Revenues to Fund Adopted Budget	0004	40,630.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet 30 Passeger	2018	70,254.27	7,795.45	14,050.85	14,050.85
Total					14,050.85

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-44654823

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,624.08
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	4,224.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,775.92
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	414.02

Budget Uses

Expenditure Budget	0002	414.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	414.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	414.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	414.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
39 Powell
0721 Gold Creek Elem

Submit ID: 0721-44654823

29 Flexibility Fund

Adopted Budget	0001	424.69

Budget Uses

Expenditure Budget	0002	424.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	424.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	424.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	424.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 0896-66583995

0896 Golden Ridge Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 39	N/A	546,351

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Kellie Rapp

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-66583995

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	260,669.64	26,066.96	10%	10.00%	7,510.80	214,810.68	38,348.16	70.21
10 Transportation	30,000.00	6,000.00	20%	20.00%	6,423.89	4,915.68	18,660.43	34.15
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	7,978.08	22,021.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	535.02	0.00	N/A	0.00%	535.02	0.00	0.00	0.00
29 Flexibility	21,914.94	0.00	N/A	0.00%	21,914.94	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	343,119.60	38,066.96			44,362.73	241,748.28	57,008.59	104.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

Submit ID: 0896-66583995

0896 Golden Ridge Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	120,378.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,225.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	848.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	812.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,721.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,907.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,912.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	239,086.69
C.	Maximum Budget Limit	(II-C)	295,733.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	257,374.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	242,102.65
H.	Maximum Budget Limit	(II-H)	298,633.52
I.	Highest Budget Without a Vote	(II-I)	260,669.64
J.	Highest Budget	(II-J)	298,633.52
K.	Highest Voted Amount	(II-K)	37,963.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	260,669.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,066.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,510.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	279.64	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,231.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,577.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		260,669.64
1.	BASE Budget Limit	(V-A1)	242,102.65	
2.	Over-BASE Budget	(V-A2)	18,566.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		120,378.80
1.	Direct State Aid Paid By State	(V-B1)	120,378.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,225.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		848.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		812.76
H.	Special Education Allowable Cost Payment	(V-H)		5,721.66
I.	Remaining Fund Balance Available	(V-I)		7,231.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		576.94
1.	Actual Non-Levy Revenue	(V-J1)	576.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		90,307.69
1.	State Guaranteed Tax Base Aid	(V-L1)	70,246.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,060.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		242,102.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		279.64
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	279.64	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,566.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.47
1.	District Property Tax Levy Mills	(V-U1)	33.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
50 Teton

Submit ID: 0896-66583995

0896 Golden Ridge Elem

01 General Fund

Adopted Budget	0001	260,669.64

Budget Uses

Expenditure Budget	0002	260,669.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,510.80
Direct State Aid	3110	120,378.80
Quality Educator	3111	16,225.00
At Risk Student	3112	0.00
Indian Education For All	3113	848.64
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,721.66
Data For Achievement	3116	812.76
State Guaranteed Tax Base Aid	3120	70,246.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	576.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,060.81		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	38,348.16
Total Estimated Revenues to Fund Adopted Budget			0004	260,669.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
50 Teton

Submit ID: 0896-66583995

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10 Transportation Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,468.80
Contingency	0006	446.88
Over-Schedule	0011	25,084.32
Fund Balance for Budget	TFS48	12,423.89
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	6,423.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,457.84
State On-Schedule Trans Reimb	3210	2,457.84
District Tax Levy	1110	18,660.43
District Mills	999	34.15
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,978.08
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	7,978.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,021.92
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0896-66583995

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	535.02

Budget Uses

Expenditure Budget	0002	535.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	535.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	535.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	535.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-66583995

29 Flexibility Fund

Adopted Budget	0001	21,914.94

Budget Uses

Expenditure Budget	0002	21,914.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,914.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,914.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,914.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	1,600,235

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Setzer

(Signature) (Date)

Chairperson, School Trustees: Laurie Schmidlin

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	77,145.41	14,186.34	10%	18.39%	2,314.96	41,667.01	33,163.44	20.72
10 Transportation	8,800.00	1,760.00	20%	20.00%	1,522.12	7,277.88	0.00	0.00
11 Bus Depreciation	99,796.32	0.00	N/A	0.00%	99,796.32	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	209.66	11,790.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	986.33	0.00	N/A	0.00%	986.33	0.00	0.00	0.00
29 Flexibility	709.36	0.00	N/A	0.00%	709.36	0.00	0.00	0.00
61 Building Reserve	213.10	0.00	N/A	0.00%	213.10	0.00	0.00	0.00
Total of All Funds	199,650.52	18,346.34			105,751.85	60,735.23	33,163.44	20.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,745.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	558.64
E.	Indian Education For All	(I-E)	108.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	104.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	752.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	72,190.98
C.	Maximum Budget Limit	(II-C)	89,267.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	80,190.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	69,145.41
H.	Maximum Budget Limit	(II-H)	85,490.34
I.	Highest Budget Without a Vote	(II-I)	77,145.41
J.	Highest Budget	(II-J)	85,490.34
K.	Highest Voted Amount	(II-K)	8,344.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	77,145.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,186.34
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,186.34	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,314.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,314.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,501.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		77,145.41
1.	BASE Budget Limit	(V-A1)	69,145.41	
2.	Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,745.70
1.	Direct State Aid Paid By State	(V-B1)	35,745.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		558.64
E.	Indian Education For All	(V-E)		108.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		104.20
H.	Special Education Allowable Cost Payment	(V-H)		752.85
I.	Remaining Fund Balance Available	(V-I)		2,314.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,151.82
1.	Actual Non-Levy Revenue	(V-J1)	1,151.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,163.44
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,163.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		69,145.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.00
	1. District Property Tax Levy Mills	(V-U1)	5.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	77,145.41

Budget Uses

Expenditure Budget	0002	77,145.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,314.96
Direct State Aid	3110	35,745.70
Quality Educator	3111	3,245.00
At Risk Student	3112	558.64
Indian Education For All	3113	108.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	752.85
Data For Achievement	3116	104.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	109.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,042.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,163.44		
Over-BASE Levy	1110(c)	8,000.00		
District Tax Levy			1110	33,163.44
Total Estimated Revenues to Fund Adopted Budget			0004	77,145.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

10 Transportation Fund

Adopted Budget	0001	8,800.00

Budget Uses

Expenditure Budget	0002	8,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,000.00
Contingency	0006	800.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,282.12
Operating Reserve	0961	1,760.00
Unreserved Fund Balance Reappropriated	0970	1,522.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,877.88
State On-Schedule Trans Reimb	3210	4,400.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	99,796.32

Budget Uses

Expenditure Budget	0002	99,796.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,796.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,796.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	99,796.32

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,609.66
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	209.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,790.34
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	986.33

Budget Uses

Expenditure Budget	0002	986.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	986.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	986.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	986.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

29 Flexibility Fund

Adopted Budget	0001	709.36

Budget Uses

Expenditure Budget	0002	709.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	709.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	709.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	709.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-75123558

61 Building Reserve Fund

Adopted Budget		0001	213.10

Budget Uses

Expenditure Budget		0002	213.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	213.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	213.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	213.10

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	51	N/A	1,832,006

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: Margie Matovich

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

Submit ID: 0268-83122821

0268 Grass Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	506,760.20	84,116.88	10%	16.60%	0.00	342,445.32	164,314.88	89.70
10 Transportation	90,000.00	18,000.00	20%	20.00%	6,995.65	42,755.38	40,248.97	21.97
11 Bus Depreciation	198,702.42	0.00	N/A	0.00%	198,702.42	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	53,000.00	10,600.00	20%	20.00%	6,620.74	46,379.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,891.33	0.00	N/A	0.00%	28,891.33	0.00	0.00	0.00
29 Flexibility	8,940.44	0.00	N/A	0.00%	8,940.44	0.00	0.00	0.00
61 Building Reserve	56,299.25	0.00	N/A	0.00%	45,799.25	0.00	10,500.00	5.73
Total of All Funds	942,593.64	112,716.88			295,949.83	431,579.96	215,063.85	117.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0268-83122821

0268 Grass Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	43
M1	GRASS RANGE 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	202,423.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,209.32
D.	At Risk Student	(I-D)	2,726.48
E.	Indian Education For All	(I-E)	1,109.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,062.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	16,975.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,559.69
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,458.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	51
B.	BASE Budget Limit	(II-B)	403,170.04
C.	Maximum Budget Limit	(II-C)	502,934.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	93,583.28
E.	Adopted Budget	(II-E)	496,753.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	413,176.92
H.	Maximum Budget Limit	(II-H)	515,467.67
I.	Highest Budget Without a Vote	(II-I)	506,760.20
J.	Highest Budget	(II-J)	515,467.67
K.	Highest Voted Amount	(II-K)	8,707.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	506,760.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,676.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		33,440.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	33,440.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,116.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		506,760.20
1.	BASE Budget Limit	(V-A1)	413,176.92	
2.	Over-BASE Budget	(V-A2)	93,583.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		202,423.68
1.	Direct State Aid Paid By State	(V-B1)	202,423.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,209.32
D.	At Risk Student	(V-D)		2,726.48
E.	Indian Education For All	(V-E)		1,109.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,062.84
H.	Special Education Allowable Cost Payment	(V-H)		16,975.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,010.19
1.	Actual Non-Levy Revenue	(V-J1)	2,010.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		165,659.56
1.	State Guaranteed Tax Base Aid	(V-L1)	94,927.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,731.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		413,176.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		93,583.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,583.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.08
1.	District Property Tax Levy Mills	(V-U1)	51.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

01 General Fund

Adopted Budget	0001	506,760.20

Budget Uses

Expenditure Budget	0002	506,760.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	202,423.68
Quality Educator	3111	21,209.32
At Risk Student	3112	2,726.48
Indian Education For All	3113	1,109.76
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	16,975.09
Data For Achievement	3116	1,062.84
State Guaranteed Tax Base Aid	3120	94,927.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,010.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	70,731.60		
Over-BASE Levy	1110(c)	93,583.28		
District Tax Levy			1110	164,314.88
Total Estimated Revenues to Fund Adopted Budget			0004	506,760.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	71,561.62
Add To Fund Balance	0003	18,438.38

Transportation Schedule Data

On-Schedule	0005	38,868.53
Contingency	0006	3,886.85
Over-Schedule	0011	47,244.62
Fund Balance for Budget	TFS48	24,995.65
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	6,995.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,377.69
State On-Schedule Trans Reimb	3210	21,377.69
District Tax Levy	1110	40,248.97
District Mills	999	21.97
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

11 Bus Depreciation Fund

Adopted Budget	0001	198,702.42

Budget Uses

Expenditure Budget	0002	198,702.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198,702.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,702.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	198,702.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	39,000.00	9,200.00	0.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	22,325.85	4,961.30	0.00
Bus-Bluebird Conventional Diesel 2008-60 passenger, air brake	2008	34,250.00	36,475.00	6,850.00	0.00
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Bus-Bluebird Conventional Diesel 2006-54 passenger	2003	28,475.00	42,712.50	N/A	NA
Bus-Chevrolet Detroit Van Conversion Gas 1999-21 passenger	1998	16,829.50	25,244.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

14 Retirement Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,220.74
Operating Reserve	0961	10,600.00
Unreserved Fund Balance Reappropriated	0970	6,620.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,379.26
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,891.33

Budget Uses

Expenditure Budget	0002	28,891.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,891.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,891.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,891.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

29 Flexibility Fund

Adopted Budget	0001	8,940.44

Budget Uses

Expenditure Budget	0002	8,940.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,940.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,940.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,940.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-83122821

61 Building Reserve Fund

Adopted Budget		0001	56,299.25

Budget Uses

Expenditure Budget		0002	56,299.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,799.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,799.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	10,500.00
District Mills		999	5.73
Building Reserves Voted Mills			5.73
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	56,299.25

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	26,250.00	5	21,000.00	5,250.00	5,250.00
05/08/2018	52,500.00	10	0.00	5,250.00	5,250.00
Total					10,500.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	19	1,939,632

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: Margie Matovich

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	511,827.61	80,431.24	10%	15.71%	0.00	351,492.71	160,334.90	82.67
10 Transportation	90,000.00	18,000.00	20%	20.00%	6,822.22	42,566.92	40,610.86	20.94
11 Bus Depreciation	204,736.17	0.00	N/A	0.00%	204,736.17	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	59,000.00	11,800.00	20%	20.00%	4,296.28	54,703.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,687.19	0.00	N/A	0.00%	24,687.19	0.00	0.00	0.00
29 Flexibility	1,605.23	0.00	N/A	0.00%	1,605.23	0.00	0.00	0.00
61 Building Reserve	64,710.40	0.00	N/A	0.00%	54,210.40	0.00	10,500.00	5.41
Total of All Funds	956,566.60	110,231.24			296,357.49	448,763.35	211,445.76	109.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0269-37281459

0269 Grass Range H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	200,316.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,866.43
D.	At Risk Student	(I-D)	1,844.38
E.	Indian Education For All	(I-E)	413.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	395.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,589.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	953.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,059.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	390,018.44
C.	Maximum Budget Limit	(II-C)	485,402.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,192.22
E.	Adopted Budget	(II-E)	511,210.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	390,635.13
H.	Maximum Budget Limit	(II-H)	487,788.14
I.	Highest Budget Without a Vote	(II-I)	511,827.61
J.	Highest Budget	(II-J)	513,776.25
K.	Highest Voted Amount	(II-K)	1,948.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	511,827.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,182.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		29,248.48
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	29,248.48	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,431.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		511,827.61
1.	BASE Budget Limit	(V-A1)	390,635.13	
2.	Over-BASE Budget	(V-A2)	121,192.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		200,316.12
1.	Direct State Aid Paid By State	(V-B1)	200,316.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,866.43
D.	At Risk Student	(V-D)		1,844.38
E.	Indian Education For All	(V-E)		413.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		395.96
H.	Special Education Allowable Cost Payment	(V-H)		11,589.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,735.26
1.	Actual Non-Levy Revenue	(V-J1)	1,735.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		161,473.63
1.	State Guaranteed Tax Base Aid	(V-L1)	122,331.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,142.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		390,635.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,192.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		121,192.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.19
U.	Over-BASE Mills	(V-U)		62.48
1.	District Property Tax Levy Mills	(V-U1)	62.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

01 General Fund

Adopted Budget	0001	511,827.61

Budget Uses

Expenditure Budget	0002	511,827.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	200,316.12
Quality Educator	3111	12,866.43
At Risk Student	3112	1,844.38
Indian Education For All	3113	413.44
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,589.91
Data For Achievement	3116	395.96
State Guaranteed Tax Base Aid	3120	122,331.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,735.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,142.42		
Over-BASE Levy	1110(c)	121,192.48		
District Tax Levy			1110	160,334.90
Total Estimated Revenues to Fund Adopted Budget			0004	511,827.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	74,383.82
Add To Fund Balance	0003	15,616.18

Transportation Schedule Data

On-Schedule	0005	38,697.20
Contingency	0006	3,869.72
Over-Schedule	0011	47,433.08
Fund Balance for Budget	TFS48	24,822.22
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	6,822.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,283.46
State On-Schedule Trans Reimb	3210	21,283.46
District Tax Levy	1110	40,610.86
District Mills	999	20.94
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

11 Bus Depreciation Fund

Adopted Budget	0001	204,736.17

Budget Uses

Expenditure Budget	0002	204,736.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	204,736.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	204,736.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204,736.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	27,600.00	9,200.00	0.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	12,403.25	4,961.30	0.00
Bus-Bluebird Conventional Diesel 2008-60 passenger, air brake	2008	34,250.00	39,325.00	6,850.00	0.00
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Bus-Bluebird Conventional Diesel 2006-54 passenger	2003	28,475.00	42,712.50	N/A	NA
Bus-Chevrolet Detroit Van Conversion Gas 1999-21 passenger	1998	16,829.50	25,244.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

14 Retirement Fund

Adopted Budget	0001	59,000.00

Budget Uses

Expenditure Budget	0002	59,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,096.28
Operating Reserve	0961	11,800.00
Unreserved Fund Balance Reappropriated	0970	4,296.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,703.72
Total Estimated Revenues to Fund Adopted Budget	0004	59,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,687.19

Budget Uses

Expenditure Budget	0002	24,687.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,687.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,687.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,687.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

29 Flexibility Fund

Adopted Budget	0001	1,605.23

Budget Uses

Expenditure Budget	0002	1,605.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,605.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,605.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,605.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0269 Grass Range H S

Submit ID: 0269-37281459

61 Building Reserve Fund

Adopted Budget		0001	64,710.40

Budget Uses

Expenditure Budget		0002	64,710.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,210.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,210.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	10,500.00
District Mills		999	5.41
Building Reserves Voted Mills			5.41
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	64,710.40

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	26,250.00	5	21,000.00	5,250.00	5,250.00
05/08/2018	52,500.00	10	0.00	5,250.00	5,250.00
Total					10,500.00

Budget Report
FY 2019

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-84189192

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,480	N/A	139,785,232

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Jan Cahill

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-84189192

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	47,841,831.22	4,737,191.22	10%	9.90%	0.00	33,979,103.87	13,862,727.35	99.17
10 Transportation	3,329,163.92	665,832.78	20%	20.00%	506,280.89	524,478.94	2,298,404.09	16.44
11 Bus Depreciation	4,423.88	0.00	N/A	0.00%	0.00	0.00	4,423.88	0.03
13 Tuition	1,554,232.17		N/A		0.00	0.00	1,554,232.17	11.12
14 Retirement	7,450,000.00	1,490,000.00	20%	20.00%	8,903.80	7,441,096.20		
17 Adult Education	337,250.00	0.00	35%	0.00%	96,489.07	0.00	240,760.93	1.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,388,893.74	0.00	N/A	0.00%	1,238,893.74	0.00	150,000.00	1.07
29 Flexibility	342,535.20	0.00	N/A	0.00%	342,535.20	0.00	0.00	0.00
61 Building Reserve	1,508,886.62	0.00	N/A	0.00%	742,186.62	0.00	766,700.00	5.48
Total of All Funds	63,757,216.75	6,893,024.00			2,935,289.32	41,944,679.01	18,877,248.42	135.03

50 Debt Service Tax Jurisdiction								
S17-0098	3,476,070.45	0.00	20-9-438	0.00%	0.00	0.00	3,476,070.45	24.87

Budget Report
FY 2019

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-84189192

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,930 *
M1	GREAT FALLS 7-8	1,550 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	19,416,470.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,873,591.61
D.	At Risk Student	(I-D)	292,018.92
E.	Indian Education For All	(I-E)	162,764.80
F.	American Indian Achievement Gap	(I-F)	256,586.00
G.	Data For Achievement	(I-G)	155,883.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,499,275.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	256,016.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,517
B.	BASE Budget Limit	(II-B)	39,044,360.07
C.	Maximum Budget Limit	(II-C)	48,515,527.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,237,976.54
E.	Adopted Budget	(II-E)	47,293,656.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	39,589,665.68
H.	Maximum Budget Limit	(II-H)	49,176,689.89
I.	Highest Budget Without a Vote	(II-I)	47,841,831.22
J.	Highest Budget	(II-J)	49,176,689.89
K.	Highest Voted Amount	(II-K)	1,334,858.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	47,841,831.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		4,737,191.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,737,191.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		47,841,831.22
1.	BASE Budget Limit	(V-A1)	39,589,665.68	
2.	Over-BASE Budget	(V-A2)	8,252,165.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		19,416,470.42
1.	Direct State Aid Paid By State	(V-B1)	19,416,470.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,873,591.61
D.	At Risk Student	(V-D)		292,018.92
E.	Indian Education For All	(V-E)		162,764.80
F.	American Indian Achievement Gap	(V-F)		256,586.00
G.	Data For Achievement	(V-G)		155,883.20
H.	Special Education Allowable Cost Payment	(V-H)		1,499,275.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,240.40
1.	Actual Non-Levy Revenue	(V-J1)	6,240.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		15,926,834.65
1.	State Guaranteed Tax Base Aid	(V-L1)	10,302,083.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,624,750.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		39,589,665.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,189.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	14,189.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,237,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,252,165.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		58.93
1.	District Property Tax Levy Mills	(V-U1)	58.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	47,841,831.22

Budget Uses

Expenditure Budget	0002	47,841,831.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	19,416,470.42
Quality Educator	3111	1,873,591.61
At Risk Student	3112	292,018.92
Indian Education For All	3113	162,764.80
American Indian Achievement Gap	3114	256,586.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,499,275.68
Data For Achievement	3116	155,883.20
State Guaranteed Tax Base Aid	3120	10,302,083.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,240.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	14,189.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,624,750.81		
Over-BASE Levy	1110(c)	8,237,976.54		
District Tax Levy			1110	13,862,727.35
Total Estimated Revenues to Fund Adopted Budget			0004	47,841,831.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,329,163.92

Budget Uses

Expenditure Budget	0002	3,329,163.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	476,799.04
Contingency	0006	47,679.90
Over-Schedule	0011	2,804,684.98
Fund Balance for Budget	TFS48	1,172,113.67
Operating Reserve	0961	665,832.78
Unreserved Fund Balance Reappropriated	0970	506,280.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	262,239.47
State On-Schedule Trans Reimb	3210	262,239.47
District Tax Levy	1110	2,298,404.09
District Mills	999	16.44
Total Estimated Revenues to Fund Adopted Budget	0004	3,329,163.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-84189192

11 Bus Depreciation Fund

Adopted Budget	0001	4,423.88

Budget Uses

Expenditure Budget	0002	4,423.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,423.88
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	4,423.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Sienna LE 3.5 L AWD	2018	22,119.38	0.00	4,423.88	4,423.88
Total					4,423.88

Budget Report
FY 2019
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-84189192

13 Tuition Fund

Adopted Budget	0001	1,554,232.17

Budget Uses

Expenditure Budget	0002	1,554,232.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,554,232.17
District Mills	999	11.12
Total Estimated Revenues to Fund Adopted Budget	0004	1,554,232.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-84189192

14 Retirement Fund

Adopted Budget	0001	7,450,000.00

Budget Uses

Expenditure Budget	0002	7,450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,498,903.80
Operating Reserve	0961	1,490,000.00
Unreserved Fund Balance Reappropriated	0970	8,903.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,441,096.20
Total Estimated Revenues to Fund Adopted Budget	0004	7,450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-84189192

17 Adult Education Fund

Adopted Budget	0001	337,250.00

Budget Uses

Expenditure Budget	0002	337,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,489.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,489.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	240,760.93
District Mills	999	1.72
Total Estimated Revenues to Fund Adopted Budget	0004	337,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,388,893.74

Budget Uses

Expenditure Budget	0002	1,388,893.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,238,893.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,238,893.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	1.07
Total Estimated Revenues to Fund Adopted Budget	0004	1,388,893.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-84189192

29 Flexibility Fund

Adopted Budget	0001	342,535.20

Budget Uses

Expenditure Budget	0002	342,535.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	342,535.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,535.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	342,535.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-84189192

50 Debt Service Fund
S17-0098

Taxable Value		139,785,232.00
Adopted Budget	0001	3,476,070.45

Budget Uses

Expenditure Budget	0002	3,464,671.60
Add To Fund Balance	0003	11,398.85
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,398.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,476,070.45
Jurisdiction Mills	999	24.87
Total Estimated Revenues to Fund Adopted Budget	0004	3,476,070.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	32,865,000.00	1,180,000.00	1,452,000.00	400.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	10,955,000.00	280,000.00	551,871.60	400.00
Total Bond Requirements							3,464,671.60

Total Debt Service Requirements	0002	3,464,671.60

Budget Report
FY 2019
07 Cascade

Submit ID: 0098-84189192

0098 Great Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	1,508,886.62

Budget Uses

Expenditure Budget		0002	1,508,886.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	742,186.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	742,186.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	766,700.00	
District Tax Levy		1110	766,700.00
District Mills		999	5.48
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.48
Total Estimated Revenues to Fund Adopted Budget		0004	1,508,886.62

Budget Report
FY 2019

07 Cascade

0099 Great Falls H S

Submit ID: 0099-81987041

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,975	142,454,456

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Jan Cahill

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0099 Great Falls H S

Submit ID: 0099-81987041

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,043,222.95	2,548,552.28	10%	11.06%	59,589.02	15,627,649.03	7,355,984.90	51.63
10 Transportation	1,179,553.09	235,910.62	20%	20.00%	410,609.74	213,737.44	555,205.91	3.90
11 Bus Depreciation	2,178.92	0.00	N/A	0.00%	0.00	0.00	2,178.92	0.02
13 Tuition	233,075.20		N/A		902.64	0.00	232,172.56	1.63
14 Retirement	4,350,000.00	870,000.00	20%	20.00%	1,246,037.14	3,103,962.86		
17 Adult Education	302,500.00	0.00	35%	0.00%	155,645.15	0.00	146,854.85	1.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	477,590.32	0.00	N/A	0.00%	402,590.32	0.00	75,000.00	0.53
29 Flexibility	34,326.98	0.00	N/A	0.00%	34,326.98	0.00	0.00	0.00
61 Building Reserve	648,373.40	0.00	N/A	0.00%	335,873.40	0.00	312,500.00	2.19
Total of All Funds	30,270,820.86	3,654,462.90			2,645,574.39	18,945,349.33	8,679,897.14	60.93

50 Debt Service Tax Jurisdiction								
S17-0099	4,150,512.56	0.00	20-9-438	0.00%	0.00	0.00	4,150,512.56	29.14

Budget Report
FY 2019

07 Cascade

0099 Great Falls H S

Submit ID: 0099-81987041

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 2,975 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,358,207.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	737,977.90
D.	At Risk Student	(I-D)	78,753.85
E.	Indian Education For All	(I-E)	64,736.00
F.	American Indian Achievement Gap	(I-F)	85,600.00
G.	Data For Achievement	(I-G)	61,999.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	584,211.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	224,339.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,025
B.	BASE Budget Limit	(II-B)	18,581,550.64
C.	Maximum Budget Limit	(II-C)	23,117,578.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	23,041,484.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,595,432.99
H.	Maximum Budget Limit	(II-H)	23,133,077.45
I.	Highest Budget Without a Vote	(II-I)	23,043,222.95
J.	Highest Budget	(II-J)	23,133,077.45
K.	Highest Voted Amount	(II-K)	89,854.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	23,043,222.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,304,322.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		244,229.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	244,229.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		59,589.02
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	59,589.02	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,608,141.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,043,222.95
1.	BASE Budget Limit	(V-A1)	18,595,432.99	
2.	Over-BASE Budget	(V-A2)	4,447,789.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,358,207.61
1.	Direct State Aid Paid By State	(V-B1)	9,358,207.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		737,977.90
D.	At Risk Student	(V-D)		78,753.85
E.	Indian Education For All	(V-E)		64,736.00
F.	American Indian Achievement Gap	(V-F)		85,600.00
G.	Data For Achievement	(V-G)		61,999.00
H.	Special Education Allowable Cost Payment	(V-H)		584,211.60
I.	Remaining Fund Balance Available	(V-I)		59,589.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,525.59
1.	Actual Non-Levy Revenue	(V-J1)	14,525.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,549,832.42
1.	State Guaranteed Tax Base Aid	(V-L1)	4,616,896.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,932,935.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,595,432.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,740.86
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	24,740.86	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,447,789.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.58
U.	Over-BASE Mills	(V-U)		31.05
1.	District Property Tax Levy Mills	(V-U1)	31.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
07 Cascade

0099 Great Falls H S

Submit ID: 0099-81987041

01 General Fund

Adopted Budget	0001	23,043,222.95

Budget Uses

Expenditure Budget	0002	23,043,222.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	59,589.02
Direct State Aid	3110	9,358,207.61
Quality Educator	3111	737,977.90
At Risk Student	3112	78,753.85
Indian Education For All	3113	64,736.00
American Indian Achievement Gap	3114	85,600.00
State Spec Ed Allowable Cost Pymt to Districts	3115	584,211.60
Data For Achievement	3116	61,999.00
State Guaranteed Tax Base Aid	3120	4,616,896.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,664.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	7,860.74
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	24,740.86
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,932,935.80		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	7,355,984.90
Total Estimated Revenues to Fund Adopted Budget			0004	23,043,222.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,179,553.09

Budget Uses

Expenditure Budget	0002	1,179,553.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	194,306.76
Contingency	0006	19,430.68
Over-Schedule	0011	965,815.65
Fund Balance for Budget	TFS48	646,520.36
Operating Reserve	0961	235,910.62
Unreserved Fund Balance Reappropriated	0970	410,609.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	106,868.72
State On-Schedule Trans Reimb	3210	106,868.72
District Tax Levy	1110	555,205.91
District Mills	999	3.90
Total Estimated Revenues to Fund Adopted Budget	0004	1,179,553.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	2,178.92

Budget Uses

Expenditure Budget	0002	2,178.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,178.92
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	2,178.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 SIENNA LE 3.5L AWD	2018	10,894.62	0.00	2,178.92	2,178.92
Total					2,178.92

Budget Report
FY 2019
07 Cascade
0099 Great Falls H S

Submit ID: 0099-81987041

13 Tuition Fund

Adopted Budget	0001	233,075.20

Budget Uses

Expenditure Budget	0002	233,075.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	902.64
Unreserved Fund Balance Reappropriated	0970	902.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	232,172.56
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	233,075.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,350,000.00

Budget Uses

Expenditure Budget	0002	4,350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,116,037.14
Operating Reserve	0961	870,000.00
Unreserved Fund Balance Reappropriated	0970	1,246,037.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,103,962.86
Total Estimated Revenues to Fund Adopted Budget	0004	4,350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	302,500.00

Budget Uses

Expenditure Budget	0002	302,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,645.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,645.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,854.85
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	302,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	477,590.32

Budget Uses

Expenditure Budget	0002	477,590.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402,590.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402,590.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,000.00
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	477,590.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	34,326.98

Budget Uses

Expenditure Budget	0002	34,326.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,326.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,326.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,326.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0099 Great Falls H S

Submit ID: 0099-81987041

50 Debt Service Fund
S17-0099

Taxable Value		142,454,456.00
Adopted Budget	0001	4,150,512.56

Budget Uses

Expenditure Budget	0002	4,142,194.59
Add To Fund Balance	0003	8,317.97
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,317.97
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,150,512.56
Jurisdiction Mills	999	29.14
Total Estimated Revenues to Fund Adopted Budget	0004	4,150,512.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	22,715,000.00	840,000.00	959,281.26	400.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	28,355,000.00	565,000.00	1,777,113.33	400.00
Total Bond Requirements							4,142,194.59
Total Debt Service Requirements						0002	4,142,194.59

61 Building Reserve Fund

Adopted Budget		0001	648,373.40

Budget Uses

Expenditure Budget		0002	648,373.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	335,873.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	335,873.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	312,500.00	
District Tax Levy		1110	312,500.00
District Mills		999	2.19
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.19
Total Estimated Revenues to Fund Adopted Budget		0004	648,373.40

Budget Report
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0900 Greenfield Elem

Submit ID: 0900-56869840

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	94	N/A	1,452,899

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Brian Larson

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0900 Greenfield Elem

Submit ID: 0900-56869840

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	716,464.62	71,646.46	10%	10.00%	0.00	545,218.40	171,246.22	117.85
10 Transportation	79,927.90	15,985.58	20%	20.00%	11,623.33	21,206.94	47,097.63	32.42
11 Bus Depreciation	42,041.80	0.00	N/A	0.00%	22,041.80	0.00	20,000.00	13.77
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	95,000.00	11,967.81	20%	12.60%	0.00	95,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	706.23	0.00	N/A	0.00%	706.23	0.00	0.00	0.00
29 Flexibility	11,330.32	0.00	N/A	0.00%	11,330.32	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	945,470.87	99,599.85			45,701.68	661,425.34	238,343.85	164.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0900 Greenfield Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	83
M1	GREENFIELD 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	311,408.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,577.63
D.	At Risk Student	(I-D)	1,483.20
E.	Indian Education For All	(I-E)	2,045.44
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,958.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,153.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,717.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,547.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	577,397.06
C.	Maximum Budget Limit	(II-C)	715,850.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	47,724.10
E.	Adopted Budget	(II-E)	646,142.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	603,740.51
H.	Maximum Budget Limit	(II-H)	750,810.58
I.	Highest Budget Without a Vote	(II-I)	653,857.06
J.	Highest Budget	(II-J)	750,810.58
K.	Highest Voted Amount	(II-K)	96,953.52
L.	Amount Approved on Ballot by Voters	(II-L)	65,000.00
M.	Adopted Budget	(II-M)	716,464.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		71,646.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,646.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		716,464.62
1.	BASE Budget Limit	(V-A1)	603,740.51	
2.	Over-BASE Budget	(V-A2)	112,724.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		311,408.76
1.	Direct State Aid Paid By State	(V-B1)	311,408.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,577.63
D.	At Risk Student	(V-D)		1,483.20
E.	Indian Education For All	(V-E)		2,045.44
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,958.96
H.	Special Education Allowable Cost Payment	(V-H)		14,153.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,991.61
1.	Actual Non-Levy Revenue	(V-J1)	1,991.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		251,479.33
1.	State Guaranteed Tax Base Aid	(V-L1)	190,564.77	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,914.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		603,740.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,392.45
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	2,392.45	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		110,331.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,724.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.94
1.	District Property Tax Levy Mills	(V-U1)	75.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		117.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
50 Teton

0900 Greenfield Elem

Submit ID: 0900-56869840

01 General Fund

Adopted Budget	0001	716,464.62

Budget Uses

Expenditure Budget	0002	716,464.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	311,408.76
Quality Educator	3111	18,577.63
At Risk Student	3112	1,483.20
Indian Education For All	3113	2,045.44
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,153.58
Data For Achievement	3116	1,958.96
State Guaranteed Tax Base Aid	3120	190,564.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,991.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	2,392.45

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,914.56		
Over-BASE Levy	1110(c)	110,331.66		
District Tax Levy			1110	171,246.22
Total Estimated Revenues to Fund Adopted Budget			0004	716,464.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	79,927.90

Budget Uses

Expenditure Budget	0002	79,927.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,279.04
Contingency	0006	1,927.90
Over-Schedule	0011	58,720.96
Fund Balance for Budget	TFS48	27,608.91
Operating Reserve	0961	15,985.58
Unreserved Fund Balance Reappropriated	0970	11,623.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,603.47
State On-Schedule Trans Reimb	3210	10,603.47
District Tax Levy	1110	47,097.63
District Mills	999	32.42
Total Estimated Revenues to Fund Adopted Budget	0004	79,927.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0900 Greenfield Elem

Submit ID: 0900-56869840

11 Bus Depreciation Fund

Adopted Budget	0001	42,041.80

Budget Uses

Expenditure Budget	0002	42,041.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,041.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,041.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,000.00
District Mills	999	13.77
Total Estimated Revenues to Fund Adopted Budget	0004	42,041.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2018	92,998.00	0.00	18,599.60	2,000.00
2014 Thomas	2014	88,475.00	34,532.76	17,695.00	8,000.00
2010 BLUEBIRD VISION	2010	79,740.00	83,792.00	15,948.00	10,000.00
Total					20,000.00

Budget Report
FY 2019
50 Teton
0900 Greenfield Elem

Submit ID: 0900-56869840

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0900 Greenfield Elem

Submit ID: 0900-56869840

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,967.81
Operating Reserve	0961	11,967.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	706.23

Budget Uses

Expenditure Budget	0002	706.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	706.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	706.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	706.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton
0900 Greenfield Elem

Submit ID: 0900-56869840

29 Flexibility Fund

Adopted Budget	0001	11,330.32

Budget Uses

Expenditure Budget	0002	11,330.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,330.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,330.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,330.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0900 Greenfield Elem

Submit ID: 0900-56869840

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	1,577,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Julie Sanders

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,464.28	11,946.43	10%	10.00%	10,113.22	57,374.15	51,976.91	32.94
10 Transportation	1,890.00	378.00	20%	20.00%	1,147.68	0.00	742.32	0.47
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	2,800.00	20%	20.00%	2,379.87	11,620.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,665.38	0.00	N/A	0.00%	27,665.38	0.00	0.00	0.00
29 Flexibility	10,586.19	0.00	N/A	0.00%	10,586.19	0.00	0.00	0.00
61 Building Reserve	68,136.18	0.00	N/A	0.00%	65,136.18	0.00	3,000.00	1.90
Total of All Funds	241,742.03	15,124.43			117,028.52	68,994.28	55,719.23	35.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	1,313.57
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,658.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	351.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	92,173.65
C.	Maximum Budget Limit	(II-C)	115,907.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,833.43
E.	Adopted Budget	(II-E)	118,007.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,721.95
H.	Maximum Budget Limit	(II-H)	119,464.28
I.	Highest Budget Without a Vote	(II-I)	119,464.28
J.	Highest Budget	(II-J)	119,464.28
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,464.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,946.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,113.22
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,113.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,059.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,464.28
1.	BASE Budget Limit	(V-A1)	94,721.95	
2.	Over-BASE Budget	(V-A2)	24,742.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		1,313.57
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		8,658.09
I.	Remaining Fund Balance Available	(V-I)		10,113.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		385.21
1.	Actual Non-Levy Revenue	(V-J1)	385.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,234.58
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,234.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,721.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		24,742.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		24,742.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.68
1.	District Property Tax Levy Mills	(V-U1)	15.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

01 General Fund

Adopted Budget	0001	119,464.28

Budget Uses

Expenditure Budget	0002	119,464.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,113.22
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,245.00
At Risk Student	3112	1,313.57
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,658.09
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	385.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,234.58		
Over-BASE Levy	1110(c)	24,742.33		
District Tax Levy			1110	51,976.91
Total Estimated Revenues to Fund Adopted Budget			0004	119,464.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,890.00

Budget Uses

Expenditure Budget	0002	1,890.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,890.00
Fund Balance for Budget	TFS48	1,525.68
Operating Reserve	0961	378.00
Unreserved Fund Balance Reappropriated	0970	1,147.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	742.32
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	1,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,179.87
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	2,379.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,620.13
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0872 Greycliff Elem

Submit ID: 0872-02443355

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,665.38

Budget Uses

Expenditure Budget	0002	27,665.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,665.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,665.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,665.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

29 Flexibility Fund

Adopted Budget	0001	10,586.19

Budget Uses

Expenditure Budget	0002	10,586.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,586.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,586.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,586.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-02443355

61 Building Reserve Fund

Adopted Budget		0001	68,136.18

Budget Uses

Expenditure Budget		0002	68,136.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,136.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,136.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	3,000.00
District Mills		999	1.90
Building Reserves Voted Mills			1.90
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	68,136.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
04/06/1999	60,000.00	20	57,000.00	3,000.00	3,000.00
Total					3,000.00

Budget Report
FY 2019

20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 27	N/A	1,107,307

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nancy Radtke

(Signature) (Date)

Chairperson, School Trustees: Tom Burden

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	202,282.03	20,361.81	10%	10.07%	635.13	138,176.22	63,470.68	57.33
10 Transportation	465.64	93.13	20%	20.00%	372.51	93.13	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	27,500.00	5,360.07	20%	19.49%	0.00	27,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	711.77	0.00	N/A	0.00%	711.77	0.00	0.00	0.00
29 Flexibility	452.92	0.00	N/A	0.00%	452.92	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	231,412.36	25,815.01			2,172.33	165,769.35	63,470.68	57.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	90,520.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,671.72
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	587.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	562.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,456.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,104.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	897.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	190,399.75
C.	Maximum Budget Limit	(II-C)	237,675.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,972.22
E.	Adopted Budget	(II-E)	213,566.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	179,307.67
H.	Maximum Budget Limit	(II-H)	224,345.38
I.	Highest Budget Without a Vote	(II-I)	202,282.03
J.	Highest Budget	(II-J)	224,345.38
K.	Highest Voted Amount	(II-K)	22,063.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	202,282.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,228.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		133.61
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	133.61	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		635.13
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	635.13	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,996.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		202,282.03
	1. BASE Budget Limit	(V-A1)	179,307.67	
	2. Over-BASE Budget	(V-A2)	22,974.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		90,520.09
	1. Direct State Aid Paid By State	(V-B1)	90,520.09	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,671.72
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		587.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		562.68
H.	Special Education Allowable Cost Payment	(V-H)		6,456.74
I.	Remaining Fund Balance Available	(V-I)		635.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		565.21
	1. Actual Non-Levy Revenue	(V-J1)	565.21	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		73,308.58
	1. State Guaranteed Tax Base Aid	(V-L1)	32,812.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,496.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		179,307.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,974.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.75
1.	District Property Tax Levy Mills	(V-U1)	20.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	202,282.03

Budget Uses

Expenditure Budget	0002	202,282.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	635.13
Direct State Aid	3110	90,520.09
Quality Educator	3111	6,671.72
At Risk Student	3112	0.00
Indian Education For All	3113	587.52
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,456.74
Data For Achievement	3116	562.68
State Guaranteed Tax Base Aid	3120	32,812.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	555.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,496.32		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	63,470.68
Total Estimated Revenues to Fund Adopted Budget			0004	202,282.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

10 Transportation Fund

Adopted Budget	0001	465.64

Budget Uses

Expenditure Budget	0002	465.64
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	365.64
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	465.64
Operating Reserve	0961	93.13
Unreserved Fund Balance Reappropriated	0970	372.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	93.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	465.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
20 Granite
0418 Hall Elem

Submit ID: 0418-15229330

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

14 Retirement Fund

Adopted Budget	0001	27,500.00

Budget Uses

Expenditure Budget	0002	27,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,360.07
Operating Reserve	0961	5,360.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	711.77

Budget Uses

Expenditure Budget	0002	711.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	711.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	711.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	711.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite
0418 Hall Elem

Submit ID: 0418-15229330

29 Flexibility Fund

Adopted Budget	0001	452.92

Budget Uses

Expenditure Budget	0002	452.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	452.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	452.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

0418 Hall Elem

Submit ID: 0418-15229330

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	1,037	*	513	23,457,983

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Demaris Moore

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,924,481.59	1,069,726.67	10%	9.79%	0.00	7,891,345.06	3,033,136.53	129.30
10 Transportation	1,162,000.00	232,400.00	20%	20.00%	2,738.94	77,000.00	1,082,261.06	46.14
11 Bus Depreciation	95,261.49	0.00	N/A	0.00%	94,561.49	0.00	700.00	0.03
13 Tuition	25,000.00		N/A		17,670.65	0.00	7,329.35	0.31
14 Retirement	1,525,000.00	305,000.00	20%	20.00%	76,577.41	1,448,422.59		
17 Adult Education	53,500.00	18,725.00	35%	35.00%	9,885.93	0.00	43,614.07	1.86
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,746.34	0.00	N/A	0.00%	1,746.34	0.00	0.00	0.00
29 Flexibility	49,659.07	0.00	N/A	0.00%	49,659.07	0.00	0.00	0.00
61 Building Reserve	370,171.40	0.00	N/A	0.00%	183,271.40	0.00	186,900.00	7.97
Total of All Funds	14,206,819.89	1,625,851.67			436,111.23	9,416,767.65	4,353,941.01	185.61

50 Debt Service **Tax Jurisdiction**								
0735	749,390.14	180,369.32	20-9-438	24.07%	0.00	0.00	749,390.14	31.95

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	792
M1	HAMILTON 7-8	245
H1	HAMILTON HS 9-12	513 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,560,887.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	380,758.57
D.	At Risk Student	(I-D)	54,738.20
E.	Indian Education For All	(I-E)	33,728.00
F.	American Indian Achievement Gap	(I-F)	6,848.00
G.	Data For Achievement	(I-G)	32,302.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	457,132.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,621.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,650.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,569
B.	BASE Budget Limit	(II-B)	9,333,052.70
C.	Maximum Budget Limit	(II-C)	11,662,963.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,354,069.41
E.	Adopted Budget	(II-E)	10,687,122.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,311,021.59
H.	Maximum Budget Limit	(II-H)	11,625,966.39
I.	Highest Budget Without a Vote	(II-I)	10,524,481.59
J.	Highest Budget	(II-J)	11,625,966.39
K.	Highest Voted Amount	(II-K)	1,101,484.80
L.	Amount Approved on Ballot by Voters	(II-L)	400,000.00
M.	Adopted Budget	(II-M)	10,924,481.59

Budget Report
FY 2019

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Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,069,726.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,069,726.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	308,216.82	148,915.59	457,132.41
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	123,286.73	59,566.24	182,852.96

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	211,043.00	312,636.00	523,679.00
F.	100% Of Per Student Entitlement	6,084,543.80	3,595,104.00	9,679,647.80
		6,295,586.80	3,907,740.00	10,203,326.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,222,342.14	1,379,432.22	3,601,774.36
H.	Special Education in BASE@40%	123,286.73	59,566.24	182,852.96
I.	Subsidized BASE Amount	2,345,628.87	1,438,998.46	3,784,627.32
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,924,481.59
1.	BASE Budget Limit	(V-A1)	9,311,021.59	
2.	Over-BASE Budget	(V-A2)	1,613,460.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,560,887.08
1.	Direct State Aid Paid By State	(V-B1)	4,560,887.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		380,758.57
D.	At Risk Student	(V-D)		54,738.20
E.	Indian Education For All	(V-E)		33,728.00
F.	American Indian Achievement Gap	(V-F)		6,848.00
G.	Data For Achievement	(V-G)		32,302.00

H.	Special Education Allowable Cost Payment	(V-H)		457,132.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,536.86
1.	Actual Non-Levy Revenue	(V-J1)	24,536.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,760,090.47
1.	State Guaranteed Tax Base Aid	(V-L1)	2,340,413.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,419,676.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,311,021.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,613,460.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.14
T.	BASE Mills - High School	(V-T)		20.38
U.	Over-BASE Mills	(V-U)		68.78
1.	District Property Tax Levy Mills	(V-U1)	68.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

01 General Fund

Adopted Budget	0001	10,924,481.59

Budget Uses

Expenditure Budget	0002	10,924,481.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,560,887.08
Quality Educator	3111	380,758.57
At Risk Student	3112	54,738.20
Indian Education For All	3113	33,728.00
American Indian Achievement Gap	3114	6,848.00
State Spec Ed Allowable Cost Pymt to Districts	3115	457,132.41
Data For Achievement	3116	32,302.00
State Guaranteed Tax Base Aid	3120	2,340,413.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,496.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	40.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,419,676.53		
Over-BASE Levy	1110(c)	1,613,460.00		
District Tax Levy			1110	3,033,136.53
Total Estimated Revenues to Fund Adopted Budget			0004	10,924,481.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

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0735 Hamilton K-12 Schools

10 Transportation Fund

Adopted Budget	0001	1,162,000.00

Budget Uses

Expenditure Budget	0002	1,162,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,000.00
Contingency	0006	7,000.00
Over-Schedule	0011	1,085,000.00
Fund Balance for Budget	TFS48	235,138.94
Operating Reserve	0961	232,400.00
Unreserved Fund Balance Reappropriated	0970	2,738.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	38,500.00
State On-Schedule Trans Reimb	3210	38,500.00
District Tax Levy	1110	1,082,261.06
District Mills	999	46.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,162,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

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0735 Hamilton K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	95,261.49

Budget Uses

Expenditure Budget	0002	95,261.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,561.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,561.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	700.00
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	95,261.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #59 - Transmission and Repairs	2017	17,409.58	0.00	3,481.92	100.00
2005 Ford Mid-Sized Bus	2016	65,017.61	200.00	13,003.52	100.00
1999 MCI - Bus #59	2014	133,226.79	26,845.36	26,645.36	100.00
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	101,600.00	33,800.00	100.00
1998 MCI	2009	110,000.00	132,200.00	22,000.00	100.00
2001 IC Amtran 84 Pass	2009	36,500.00	44,000.00	7,300.00	100.00
2002 Thomas - Yellow Bus	2008	22,012.00	31,016.80	4,402.40	100.00
Total					700.00

Budget Report
FY 2019

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0735 Hamilton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,670.65
Unreserved Fund Balance Reappropriated	0970	17,670.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,329.35
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0735 Hamilton K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,525,000.00

Budget Uses

Expenditure Budget	0002	1,525,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	381,577.41
Operating Reserve	0961	305,000.00
Unreserved Fund Balance Reappropriated	0970	76,577.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,448,422.59
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0735 Hamilton K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	53,500.00

Budget Uses

Expenditure Budget	0002	53,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,610.93
Operating Reserve	0961	18,725.00
Unreserved Fund Balance Reappropriated	0970	9,885.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,614.07
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	53,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,746.34

Budget Uses

Expenditure Budget	0002	1,746.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,746.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,746.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,746.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	49,659.07

Budget Uses

Expenditure Budget	0002	49,659.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,659.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,659.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,659.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

50 Debt Service Fund

0735

Taxable Value		23,457,983.00
Adopted Budget	0001	749,390.14

Budget Uses

Expenditure Budget	0002	749,390.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	180,369.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	180,369.32
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	749,390.14
Jurisdiction Mills	999	31.95
Total Estimated Revenues to Fund Adopted Budget	0004	749,390.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	3,622,000.00	44,000.00	225,910.67	350.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	5,433,000.00	66,000.00	338,866.00	350.00
High School Bond	05/24/2018	06/30/2038	234,000.00	226,000.00	8,000.00	9,285.40	350.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	339,000.00	12,000.00	13,928.07	350.00
Total Bond Requirements							719,390.14

SIDs

Issue Type	Amount
High School	30,000.00
Total SID Requirements	30,000.00

Total Debt Service Requirements	0002	749,390.14

Budget Report
FY 2019

41 Ravalli

Submit ID: 0735-80558243

0735 Hamilton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	370,171.40

Budget Uses

Expenditure Budget		0002	370,171.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	183,271.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	183,271.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	186,900.00	
District Tax Levy		1110	186,900.00
District Mills		999	7.97
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.97
Total Estimated Revenues to Fund Adopted Budget		0004	370,171.40

Budget Report
FY 2019

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-37257576

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,495	N/A	14,462,335

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-37257576

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,580,440.25	807,836.45	10%	8.43%	0.00	7,962,056.90	1,618,383.35	111.92
10 Transportation	1,125,000.00	225,000.00	20%	20.00%	79,500.99	507,144.81	538,354.20	37.22
11 Bus Depreciation	806,961.11	0.00	N/A	0.00%	708,304.24	5,000.00	93,656.87	6.48
13 Tuition	15,000.00		N/A		13,869.92	10.00	1,120.08	0.08
14 Retirement	1,685,000.00	337,000.00	20%	20.00%	185,705.86	1,499,294.14		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	12,911.66	950.00	11,138.34	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	173,241.41	0.00	N/A	0.00%	111,841.41	61,400.00	0.00	0.00
29 Flexibility	73,740.38	0.00	N/A	0.00%	72,740.38	1,000.00	0.00	0.00
61 Building Reserve	180,568.93	0.00	N/A	0.00%	34,945.58	3,000.00	144,623.35	10.00
Total of All Funds	13,664,952.08	1,378,586.45			1,219,820.04	10,039,855.85	2,407,276.19	166.47

50 Debt Service Tax Jurisdiction								
0023	351,345.18	0.00	20-9-438	0.00%	6.43	351,338.75	0.00	0.00

Budget Report
FY 2019

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-37257576

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	1,149 *
E3	FORT SMITH K-6	38 *
M1	HARDIN 7-8	308 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,004,771.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	450,311.90
D.	At Risk Student	(I-D)	138,913.69
E.	Indian Education For All	(I-E)	32,531.20
F.	American Indian Achievement Gap	(I-F)	258,512.00
G.	Data For Achievement	(I-G)	31,155.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	338,362.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	66,277.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,499
B.	BASE Budget Limit	(II-B)	8,413,591.44
C.	Maximum Budget Limit	(II-C)	10,305,346.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,441,522.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,552,508.98
H.	Maximum Budget Limit	(II-H)	10,547,370.69
I.	Highest Budget Without a Vote	(II-I)	9,580,440.25
J.	Highest Budget	(II-J)	10,547,370.69
K.	Highest Voted Amount	(II-K)	966,930.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,580,440.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		807,836.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		807,836.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,580,440.25
1.	BASE Budget Limit	(V-A1)	8,552,508.98	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,004,771.87
1.	Direct State Aid Paid By State	(V-B1)	4,004,771.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		450,311.90
D.	At Risk Student	(V-D)		138,913.69
E.	Indian Education For All	(V-E)		32,531.20
F.	American Indian Achievement Gap	(V-F)		258,512.00
G.	Data For Achievement	(V-G)		31,155.80
H.	Special Education Allowable Cost Payment	(V-H)		338,362.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		745.31
1.	Actual Non-Levy Revenue	(V-J1)	745.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,297,204.76
1.	State Guaranteed Tax Base Aid	(V-L1)	2,706,752.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	590,452.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,552,508.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.08
1.	District Property Tax Levy Mills	(V-U1)	71.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		111.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	9,580,440.25

Budget Uses

Expenditure Budget	0002	9,580,440.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,004,771.87
Quality Educator	3111	450,311.90
At Risk Student	3112	138,913.69
Indian Education For All	3113	32,531.20
American Indian Achievement Gap	3114	258,512.00
State Spec Ed Allowable Cost Pymt to Districts	3115	338,362.45
Data For Achievement	3116	31,155.80
State Guaranteed Tax Base Aid	3120	2,706,752.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	56.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	152.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	536.63
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	590,452.08		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,618,383.35
Total Estimated Revenues to Fund Adopted Budget			0004	9,580,440.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,125,000.00

Budget Uses

Expenditure Budget	0002	1,125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	456,495.28
Contingency	0006	45,649.53
Over-Schedule	0011	622,855.19
Fund Balance for Budget	TFS48	304,500.99
Operating Reserve	0961	225,000.00
Unreserved Fund Balance Reappropriated	0970	79,500.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	251,072.40
State On-Schedule Trans Reimb	3210	251,072.41
District Tax Levy	1110	538,354.20
District Mills	999	37.22
Total Estimated Revenues to Fund Adopted Budget	0004	1,125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	806,961.11

Budget Uses

Expenditure Budget	0002	806,961.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	708,304.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	708,304.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	93,656.87
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	806,961.11

Budget Report
FY 2019
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-37257576

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	21,112.50	21,112.50	21,112.50
2015 Thomas EFX 84-passenger #1	2015	74,645.25	44,787.15	14,929.05	14,929.05
2015 Thomas EFX 84-passenger 22-4576B	2015	74,645.25	44,787.15	14,929.05	14,929.05
2014 Bluebird 84-passenger	2014	63,250.00	50,600.00	12,650.00	12,650.00
2013 Integrated RE S Bus (PB305)	2012	73,917.48	88,701.00	14,783.50	14,783.50
2006 Bluebird All American	2011	69,500.00	97,300.00	13,900.00	6,950.00
2011 Thomas w/Luggage Compartments	2011	83,027.50	116,238.50	16,605.50	8,302.75
2011 Thomas bus - handicap - MVP-EF - 40-passenger	2010	101,819.00	152,728.50	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	60,456.67	90,685.01	N/A	NA
1BABNCKHX8F253425 2008 Bluebird bus	2008	56,333.33	84,499.99	11,266.67	0.01
1BABNCPH69F257840 2009 Bluebird bus	2008	58,333.33	87,499.99	11,666.67	0.01
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1998 Bluebird (Community School District #16)	2003	10,000.00	15,000.00	N/A	NA
1GBJG31F921224468	2003	42,128.00	63,192.00	N/A	NA
1996 Bluebird	2002	35,000.00	52,500.00	N/A	NA
2002 Bluebird	2002	39,080.00	58,620.00	N/A	NA
1999 IHC	2000	25,914.50	38,871.75	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
Total					93,656.87

Budget Report
FY 2019
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-37257576

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,869.92
Unreserved Fund Balance Reappropriated	0970	13,869.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,120.08
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,685,000.00

Budget Uses

Expenditure Budget	0002	1,685,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	522,705.86
Operating Reserve	0961	337,000.00
Unreserved Fund Balance Reappropriated	0970	185,705.86

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,498,294.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,685,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,661.66
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	12,911.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	900.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,138.34
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	173,241.41

Budget Uses

Expenditure Budget	0002	173,241.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111,841.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,841.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,400.00
Other Revenue from Local Sources	1900	60,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	173,241.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	73,740.38

Budget Uses

Expenditure Budget	0002	73,740.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,740.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,740.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	73,740.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-37257576

50 Debt Service Fund
0023

Taxable Value		14,462,335.00
Adopted Budget	0001	351,345.18

Budget Uses

Expenditure Budget	0002	170,714.90
Add To Fund Balance	0003	180,630.28
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,585,878.43
Fund Balance In Sinking Fund	0960	1,585,872.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	28,019.10
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	323,319.65
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	351,345.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	3,171,750.00	1,446,018.66	170,214.90	0.00	500.00
Total Bond Requirements							170,714.90
Total Debt Service Requirements						0002	170,714.90

61 Building Reserve Fund

Adopted Budget		0001	180,568.93

Budget Uses

Expenditure Budget		0002	180,568.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,945.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,945.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	144,623.35	
District Tax Levy		1110	144,623.35
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	180,568.93

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	513	19,633,543

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

02 Big Horn

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**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,000,359.30	531,597.15	10%	13.29%	0.00	3,277,917.32	722,441.98	36.80
10 Transportation	380,000.00	76,000.00	20%	20.00%	21,133.27	196,056.48	162,810.25	8.29
11 Bus Depreciation	1,296,107.32	0.00	N/A	0.00%	1,101,371.82	85,917.00	108,818.50	5.54
13 Tuition	51,000.00		N/A		38,078.51	100.00	12,821.49	0.65
14 Retirement	675,000.00	135,000.00	20%	20.00%	122,917.40	552,082.60		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	14,622.01	9,276.00	36,101.99	1.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	204,775.15	0.00	N/A	0.00%	174,075.15	30,700.00	0.00	0.00
29 Flexibility	1,514,768.74	0.00	N/A	0.00%	1,290,968.74	223,800.00	0.00	0.00
61 Building Reserve	284,112.24	0.00	N/A	0.00%	218,912.24	1,500.00	64,700.00	3.30
Total of All Funds	8,466,122.75	763,597.15			2,982,079.14	4,377,349.40	1,107,694.21	56.42

50 Debt Service **Tax Jurisdiction**								
1189	469,250.00	454,730.64	20-9-438	96.91%	17.08	71,210.41	398,022.51	20.27

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARDIN HS 9-12 513

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,746,759.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	121,197.51
D.	At Risk Student	(I-D)	40,320.04
E.	Indian Education For All	(I-E)	11,162.88
F.	American Indian Achievement Gap	(I-F)	83,674.00
G.	Data For Achievement	(I-G)	10,690.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	144,380.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	45,499.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	497
B.	BASE Budget Limit	(II-B)	3,432,415.95
C.	Maximum Budget Limit	(II-C)	4,257,665.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	3,837,405.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,595,369.55
H.	Maximum Budget Limit	(II-H)	4,463,545.63
I.	Highest Budget Without a Vote	(II-I)	4,000,359.30
J.	Highest Budget	(II-J)	4,463,545.63
K.	Highest Voted Amount	(II-K)	463,186.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,000,359.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		400,035.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		131,561.22
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	131,561.22	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		531,597.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,000,359.30
1.	BASE Budget Limit	(V-A1)	3,595,369.55	
2.	Over-BASE Budget	(V-A2)	404,989.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,746,759.78
1.	Direct State Aid Paid By State	(V-B1)	1,746,759.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		121,197.51
D.	At Risk Student	(V-D)		40,320.04
E.	Indian Education For All	(V-E)		11,162.88
F.	American Indian Achievement Gap	(V-F)		83,674.00
G.	Data For Achievement	(V-G)		10,690.92
H.	Special Education Allowable Cost Payment	(V-H)		144,380.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		384,013.22
1.	Actual Non-Levy Revenue	(V-J1)	349.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	383,664.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,053,171.06
1.	State Guaranteed Tax Base Aid	(V-L1)	735,718.83	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	317,452.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,595,369.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,989.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.17
U.	Over-BASE Mills	(V-U)		20.63
1.	District Property Tax Levy Mills	(V-U1)	20.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

01 General Fund

Adopted Budget	0001	4,000,359.30

Budget Uses

Expenditure Budget	0002	4,000,359.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,746,759.78
Quality Educator	3111	121,197.51
At Risk Student	3112	40,320.04
Indian Education For All	3113	11,162.88
American Indian Achievement Gap	3114	83,674.00
State Spec Ed Allowable Cost Pymt to Districts	3115	144,380.14
Data For Achievement	3116	10,690.92
State Guaranteed Tax Base Aid	3120	735,718.83

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	53.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	268.32
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	383,664.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	317,452.23		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	722,441.98
Total Estimated Revenues to Fund Adopted Budget			0004	4,000,359.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	142,933.16
Contingency	0006	14,293.32
Over-Schedule	0011	222,773.52
Fund Balance for Budget	TFS48	97,133.27
Operating Reserve	0961	76,000.00
Unreserved Fund Balance Reappropriated	0970	21,133.27

Estimated Funding Sources

Coal Gross Proceeds	1123	36,530.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,300.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	78,613.24
State On-Schedule Trans Reimb	3210	78,613.24
District Tax Levy	1110	162,810.25
District Mills	999	8.29
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	1,296,107.32

Budget Uses

Expenditure Budget	0002	1,296,107.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,101,371.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,101,371.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	73,917.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,818.50
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	1,296,107.32

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	7,037.50	7,037.50	7,037.50
2015 Thomas EFX 84-passenger 22-4576B	2015	24,881.75	14,929.05	4,976.35	4,976.35
2015 Thomas EFX 84-passenger 22-4577B	2015	24,881.75	14,929.05	4,976.35	4,976.35
2007 Prevost 55-passenger	2014	269,980.00	215,984.00	53,996.00	53,996.00
2014 Bluebird 84-passenger	2014	63,250.00	50,600.00	12,650.00	12,650.00
2013 Integrated RE S Bus (PB305)	2012	36,958.74	44,350.50	7,391.75	7,391.75
2011 Thomas w/Luggage Compartments	2011	17,405.50	24,367.70	3,481.10	1,740.55
56 Passenger Prevost Charter	2011	160,500.00	224,700.00	32,100.00	16,050.00
2011 Thomas yellow bus MVP-EF	2010	30,228.33	45,342.50	N/A	NA
1BABNCKHX8F253425	2008	28,166.67	42,250.01	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	29,166.67	43,750.01	N/A	NA
1T88U4E2391109390 2009 Thomas bus	2008	83,225.00	124,837.50	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1998 Bluebird (Community School District #16)	2003	5,000.00	7,500.00	N/A	NA
2002 Bluebird	2002	39,080.00	58,620.00	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
1999 IHC	1999	25,914.50	38,871.75	N/A	NA
Total					108,818.50

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,078.51
Unreserved Fund Balance Reappropriated	0970	38,078.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,821.49
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	257,917.40
Operating Reserve	0961	135,000.00
Unreserved Fund Balance Reappropriated	0970	122,917.40

Estimated Funding Sources

Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	551,482.60
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

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**** Recalculated ****

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,622.01
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	14,622.01

Estimated Funding Sources

Coal Gross Proceeds	1123	8,276.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,101.99
District Mills	999	1.84
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

28 Technology Fund

Adopted Budget	0001	204,775.15

Budget Uses

Expenditure Budget	0002	204,775.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,075.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,075.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	30,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204,775.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	1,514,768.74

Budget Uses

Expenditure Budget	0002	1,514,768.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,290,968.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,290,968.74

Estimated Funding Sources

Coal Gross Proceeds	1123	220,800.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,514,768.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

50 Debt Service Fund

1189

Taxable Value		19,633,543.00
Adopted Budget	0001	469,250.00

Budget Uses

Expenditure Budget	0002	469,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,247,087.12
Fund Balance In Sinking Fund	0960	3,792,339.40
Operating Reserve	0961	454,730.64
Unreserved Fund Balance Reappropriated	0970	17.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	71,210.41
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	398,022.51
Jurisdiction Mills	999	20.27
Total Estimated Revenues to Fund Adopted Budget	0004	469,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	06/15/2011	06/15/2026	7,500,000.00	3,384,043.88	468,750.00	0.00	500.00
Total Bond Requirements							469,250.00
Total Debt Service Requirements						0002	469,250.00

Budget Report
FY 2019

02 Big Horn

1189 Hardin H S

Submit ID: 1189-73880806

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	284,112.24

Budget Uses

Expenditure Budget		0002	284,112.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	218,912.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	218,912.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	64,700.00	
District Tax Levy		1110	64,700.00
District Mills		999	3.30
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.30
Total Estimated Revenues to Fund Adopted Budget		0004	284,112.24

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	465	N/A	3,588,717

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Owens

(Signature) (Date)

Chairperson, School Trustees: Johnathan Walker

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,874,571.99	249,532.55	10%	8.68%	0.00	2,727,999.87	146,572.12	40.85
10 Transportation	165,000.00	24,265.17	20%	14.71%	0.00	96,364.03	68,635.97	19.13
11 Bus Depreciation	73,000.00	0.00	N/A	0.00%	33,128.46	271.21	39,600.33	11.03
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	550,000.00	110,000.00	20%	20.00%	402.48	549,597.52		
17 Adult Education	600.00	0.00	35%	0.00%	406.06	193.94	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,150.00	0.00	N/A	0.00%	1,135.32	14.68	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,664,321.99	383,797.72			35,072.32	3,374,441.25	254,808.42	71.01

50 Debt Service								
Tax Jurisdiction								
E1	25.00	0.00	20-9-438	0.00%	0.00	25.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	348
M1	HARLEM 7-8	117

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,306,573.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,132.08
D.	At Risk Student	(I-D)	35,222.25
E.	Indian Education For All	(I-E)	10,118.40
F.	American Indian Achievement Gap	(I-F)	92,876.00
G.	Data For Achievement	(I-G)	9,690.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	170,579.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,338.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,538.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	472
B.	BASE Budget Limit	(II-B)	2,810,080.28
C.	Maximum Budget Limit	(II-C)	3,448,012.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,810,080.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,874,571.99
H.	Maximum Budget Limit	(II-H)	3,567,762.50
I.	Highest Budget Without a Vote	(II-I)	2,874,571.99
J.	Highest Budget	(II-J)	3,567,762.50
K.	Highest Voted Amount	(II-K)	693,190.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,874,571.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,532.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,532.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,874,571.99
1.	BASE Budget Limit	(V-A1)	2,874,571.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,306,573.14
1.	Direct State Aid Paid By State	(V-B1)	1,306,573.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,132.08
D.	At Risk Student	(V-D)		35,222.25
E.	Indian Education For All	(V-E)		10,118.40
F.	American Indian Achievement Gap	(V-F)		92,876.00
G.	Data For Achievement	(V-G)		9,690.60
H.	Special Education Allowable Cost Payment	(V-H)		170,579.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,280.53
1.	Actual Non-Levy Revenue	(V-J1)	1,280.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,108,099.42
1.	State Guaranteed Tax Base Aid	(V-L1)	961,527.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,572.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,874,571.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

01 General Fund

Adopted Budget	0001	2,874,571.99

Budget Uses

Expenditure Budget	0002	2,874,571.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,306,573.14
Quality Educator	3111	140,132.08
At Risk Student	3112	35,222.25
Indian Education For All	3113	10,118.40
American Indian Achievement Gap	3114	92,876.00
State Spec Ed Allowable Cost Pymt to Districts	3115	170,579.57
Data For Achievement	3116	9,690.60
State Guaranteed Tax Base Aid	3120	961,527.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,280.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,572.12		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	146,572.12
Total Estimated Revenues to Fund Adopted Budget			0004	2,874,571.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,403.66
Contingency	0006	8,740.37
Over-Schedule	0011	68,855.97
Fund Balance for Budget	TFS48	24,265.17
Operating Reserve	0961	24,265.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	20.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	48,072.01
State On-Schedule Trans Reimb	3210	48,072.02
District Tax Levy	1110	68,635.97
District Mills	999	19.13
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

11 Bus Depreciation Fund

Adopted Budget	0001	73,000.00

Budget Uses

Expenditure Budget	0002	73,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,128.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,128.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	121.21
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	39,600.33
District Mills	999	11.03
Total Estimated Revenues to Fund Adopted Budget	0004	73,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	0.00	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	2,000.00	22,406.78	1,000.00
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	3,000.00	14,168.00	1,000.00
24-388 2014 Integrated RE S 84 Pass Bus #7	2013	80,780.45	5,000.00	16,156.09	1,000.00
24-5754A 2003 Chevy Micro Bird 14/(10 Pass-Wheelchair equiped) Bus #11	2013	6,500.00	6,500.00	1,300.00	0.00
24-3047A 2013 International 78 Pass Bus	2012	71,862.00	5,000.00	14,372.40	1,000.00
24-3048A 2013 International 84 Pass Bus	2012	66,356.84	5,000.00	13,271.37	1,000.00
24-321 2009 ICRP International 84/78 Pass Bus #2	2009	104,039.53	6,076.61	20,807.91	422.21
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	19,082.11	10,706.04	10,706.04
24-503 2006 Intl 71 Pass Bus #1	2006	50,241.45	38,224.97	10,048.29	10,048.29
24-447 2003 Bluebird 84 Pass Bus # 4	2003	63,475.00	69,802.89	12,695.00	12,695.00
1989 Van Hool Coach	2002	48,000.00	72,000.00	N/A	NA
24-277 91 Bluebird 46 Pass	1991	28,250.00	42,375.00	N/A	NA
Total					39,871.54

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,402.48
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	402.48

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	549,097.52
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

17 Adult Education Fund

Adopted Budget	0001	600.00

Budget Uses

Expenditure Budget	0002	600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	406.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	406.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	191.94
Interest Earnings	1510	2.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,150.00

Budget Uses

Expenditure Budget	0002	1,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,135.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,135.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14.68
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

50 Debt Service Fund

E1

Taxable Value		3,588,717.00
Adopted Budget	0001	25.00

Budget Uses

Expenditure Budget	0002	25.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		25.00
Total SID Requirements		25.00
Total Debt Service Requirements	0002	25.00

Budget Report
FY 2019

03 Blaine

0030 Harlem Elem

Submit ID: 0030-46285466

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	146	4,149,383

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Owens

(Signature) (Date)

Chairperson, School Trustees: Johnathan Walker

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,254,980.54	121,924.83	10%	9.72%	0.00	1,167,411.41	87,569.13	21.13
10 Transportation	115,000.00	20,907.97	20%	18.18%	0.00	51,186.45	63,813.55	15.38
11 Bus Depreciation	46,500.00	0.00	N/A	0.00%	33,984.30	296.70	12,219.00	2.94
13 Tuition	5,000.00		N/A		1,505.78	10.00	3,484.22	0.84
14 Retirement	260,000.00	52,000.00	20%	20.00%	54,650.10	205,349.90		
17 Adult Education	600.00	0.00	35%	0.00%	441.65	158.35	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	880.00	0.00	N/A	0.00%	871.57	8.43	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,682,960.54	194,832.80			91,453.40	1,424,421.24	167,085.90	40.29

50 Debt Service **Tax Jurisdiction**								
H1	25.00	0.00	20-9-438	0.00%	0.00	25.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 146

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	603,092.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,513.30
D.	At Risk Student	(I-D)	11,184.29
E.	Indian Education For All	(I-E)	3,176.96
F.	American Indian Achievement Gap	(I-F)	26,536.00
G.	Data For Achievement	(I-G)	3,042.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	53,740.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,327.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,510.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	149
B.	BASE Budget Limit	(II-B)	1,243,401.15
C.	Maximum Budget Limit	(II-C)	1,530,871.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,243,401.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,254,980.54
H.	Maximum Budget Limit	(II-H)	1,548,637.05
I.	Highest Budget Without a Vote	(II-I)	1,254,980.54
J.	Highest Budget	(II-J)	1,548,637.05
K.	Highest Voted Amount	(II-K)	293,656.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,254,980.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,924.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,924.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,254,980.54
1.	BASE Budget Limit	(V-A1)	1,254,980.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		603,092.18
1.	Direct State Aid Paid By State	(V-B1)	603,092.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,513.30
D.	At Risk Student	(V-D)		11,184.29
E.	Indian Education For All	(V-E)		3,176.96
F.	American Indian Achievement Gap	(V-F)		26,536.00
G.	Data For Achievement	(V-G)		3,042.64
H.	Special Education Allowable Cost Payment	(V-H)		53,740.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		879.27
1.	Actual Non-Levy Revenue	(V-J1)	879.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		499,815.43
1.	State Guaranteed Tax Base Aid	(V-L1)	412,246.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,569.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,254,980.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.13
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,254,980.54

Budget Uses

Expenditure Budget	0002	1,254,980.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	603,092.18
Quality Educator	3111	53,513.30
At Risk Student	3112	11,184.29
Indian Education For All	3113	3,176.96
American Indian Achievement Gap	3114	26,536.00
State Spec Ed Allowable Cost Pymt to Districts	3115	53,740.47
Data For Achievement	3116	3,042.64
State Guaranteed Tax Base Aid	3120	412,246.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	879.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,569.13		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	87,569.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,254,980.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,987.68
Contingency	0006	4,598.77
Over-Schedule	0011	64,413.55
Fund Balance for Budget	TFS48	20,907.97
Operating Reserve	0961	20,907.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,293.22
State On-Schedule Trans Reimb	3210	25,293.23
District Tax Levy	1110	63,813.55
District Mills	999	15.38
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

11 Bus Depreciation Fund

Adopted Budget	0001	46,500.00

Budget Uses

Expenditure Budget	0002	46,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,984.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,984.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	96.70
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,219.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	46,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	0.00	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	2,000.00	13,885.22	1,000.00
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	3,000.00	11,132.00	1,000.00
24-388 2014 Integrated RE S 84 Pass Bus #7	2013	41,614.17	5,000.00	8,322.83	1,000.00
24-5754A 2003 Chevy Micro Bird 14/(10 Pass-Wheelchair equiped) Bus #11	2013	3,500.00	3,500.00	700.00	0.00
24-3047A 2013 International 78 Pass Bus	2012	47,908.00	5,000.00	9,581.60	1,000.00
24-3048A 2013 International 84 Pass Bus	2012	44,237.90	5,000.00	8,847.58	1,000.00
24-321 2009 ICRP International 84/78 Pass Bus #2	2009	104,039.53	21,932.21	20,807.91	1,915.70
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	18,416.82	4,600.00	4,600.00
24-447 2003 Bluebird 84 Pass Bus	2003	27,202.00	40,803.00	N/A	NA
24-277 1991 Bluebird 46 Pass Coach	1991	28,250.00	42,375.00	N/A	NA
Total					12,515.70

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,505.78
Unreserved Fund Balance Reappropriated	0970	1,505.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,484.22
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
03 Blaine
0031 Harlem H S

Submit ID: 0031-70453282

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106,650.10
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	54,650.10

Estimated Funding Sources

Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	205,049.90
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

17 Adult Education Fund

Adopted Budget	0001	600.00

Budget Uses

Expenditure Budget	0002	600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	441.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	156.35
Interest Earnings	1510	2.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	880.00

Budget Uses

Expenditure Budget	0002	880.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	871.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	871.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8.43
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	880.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

50 Debt Service Fund

H1

Taxable Value		4,149,383.00
Adopted Budget	0001	25.00

Budget Uses

Expenditure Budget	0002	25.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		25.00
Total SID Requirements		25.00
Total Debt Service Requirements	0002	25.00

Budget Report
FY 2019

03 Blaine

0031 Harlem H S

Submit ID: 0031-70453282

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	226	N/A	12,489,027

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Lewis

(Signature) (Date)

Chairperson, School Trustees: Travis Schuchard

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,752,824.07	250,929.64	10%	14.32%	0.00	921,674.51	831,149.56	66.55
10 Transportation	150,000.00	29,021.52	20%	19.35%	0.00	58,491.79	91,508.21	7.33
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	290,065.18		N/A		64,923.78	0.00	225,141.40	18.03
14 Retirement	260,000.00	52,000.00	20%	20.00%	46,507.11	213,492.89		
17 Adult Education	30,000.00	6,000.00	35%	20.00%	13,386.67	0.00	16,613.33	1.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,289.71	0.00	N/A	0.00%	512.14	0.00	21,777.57	1.74
29 Flexibility	24,725.97	0.00	N/A	0.00%	24,725.97	0.00	0.00	0.00
61 Building Reserve	266,481.07	0.00	N/A	0.00%	25,781.07	0.00	240,700.00	19.27
Total of All Funds	2,796,386.00	337,951.16			175,836.74	1,193,659.19	1,426,890.07	114.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-8	191
M1	HARLOWTON 7-8	35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	655,567.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,881.08
D.	At Risk Student	(I-D)	12,287.01
E.	Indian Education For All	(I-E)	4,917.76
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	4,709.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	116,326.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,342.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,180.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	217
B.	BASE Budget Limit	(II-B)	1,340,076.66
C.	Maximum Budget Limit	(II-C)	1,654,007.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,930.95
E.	Adopted Budget	(II-E)	1,654,007.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,438,893.12
H.	Maximum Budget Limit	(II-H)	1,808,813.63
I.	Highest Budget Without a Vote	(II-I)	1,752,824.07
J.	Highest Budget	(II-J)	1,808,813.63
K.	Highest Voted Amount	(II-K)	55,989.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,752,824.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,282.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		75,647.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	75,647.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		250,929.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,752,824.07
1.	BASE Budget Limit	(V-A1)	1,438,893.12	
2.	Over-BASE Budget	(V-A2)	313,930.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		655,567.29
1.	Direct State Aid Paid By State	(V-B1)	655,567.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,881.08
D.	At Risk Student	(V-D)		12,287.01
E.	Indian Education For All	(V-E)		4,917.76
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		4,709.84
H.	Special Education Allowable Cost Payment	(V-H)		116,326.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,692.98
1.	Actual Non-Levy Revenue	(V-J1)	2,692.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		566,082.41
1.	State Guaranteed Tax Base Aid	(V-L1)	48,863.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	517,218.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,438,893.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,930.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,930.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.14
1.	District Property Tax Levy Mills	(V-U1)	25.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

01 General Fund

Adopted Budget	0001	1,752,824.07

Budget Uses

Expenditure Budget	0002	1,752,824.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	655,567.29
Quality Educator	3111	75,881.08
At Risk Student	3112	12,287.01
Indian Education For All	3113	4,917.76
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	116,326.75
Data For Achievement	3116	4,709.84
State Guaranteed Tax Base Aid	3120	48,863.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,653.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	39.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	517,218.61		
Over-BASE Levy	1110(c)	313,930.95		
District Tax Levy			1110	831,149.56
Total Estimated Revenues to Fund Adopted Budget			0004	1,752,824.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,174.35
Contingency	0006	5,317.44
Over-Schedule	0011	91,508.21
Fund Balance for Budget	TFS48	29,021.52
Operating Reserve	0961	29,021.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,245.89
State On-Schedule Trans Reimb	3210	29,245.90
District Tax Levy	1110	91,508.21
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
54 Wheatland
0945 Harlowton Elem

Submit ID: 0945-27650371

13 Tuition Fund

Adopted Budget	0001	290,065.18

Budget Uses

Expenditure Budget	0002	290,065.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,923.78
Unreserved Fund Balance Reappropriated	0970	64,923.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	225,141.40
District Mills	999	18.03
Total Estimated Revenues to Fund Adopted Budget	0004	290,065.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,507.11
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	46,507.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	213,492.89
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,386.67
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	13,386.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,613.33
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,289.71

Budget Uses

Expenditure Budget	0002	22,289.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	512.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	512.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,777.57
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	22,289.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

29 Flexibility Fund

Adopted Budget	0001	24,725.97

Budget Uses

Expenditure Budget	0002	24,725.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,725.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,725.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,725.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0945 Harlowton Elem

Submit ID: 0945-27650371

61 Building Reserve Fund

Adopted Budget		0001	266,481.07

Budget Uses

Expenditure Budget		0002	266,481.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,781.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,781.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	204,000.00	
Building Reserve Permissive Levy	1110(b)	36,700.00	
District Tax Levy		1110	240,700.00
District Mills		999	19.27
Building Reserves Voted Mills			16.33
Building Reserves Permissive Mills			2.94
Total Estimated Revenues to Fund Adopted Budget		0004	266,481.07

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/19/2015	320,000.00	5	192,000.00	64,000.00	64,000.00
06/26/2018	140,000.00	1	0.00	140,000.00	140,000.00
Total					204,000.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	73	12,489,027

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Lewis

(Signature) (Date)

Chairperson, School Trustees: Travis Schuchard

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,016,157.18	207,056.64	10%	20.38%	0.00	460,602.23	555,554.95	44.48
10 Transportation	150,000.00	30,000.00	20%	20.00%	10,617.96	58,492.89	80,889.15	6.48
11 Bus Depreciation	504,614.66	0.00	N/A	0.00%	438,924.66	0.00	65,690.00	5.26
13 Tuition	8,024.73		N/A		8,024.73	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	7,513.58	122,486.42		
17 Adult Education	42,000.00	6,000.00	35%	14.29%	33,833.19	0.00	8,166.81	0.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,964.76	0.00	N/A	0.00%	1,308.76	0.00	20,656.00	1.65
29 Flexibility	42,215.92	0.00	N/A	0.00%	42,215.92	0.00	0.00	0.00
61 Building Reserve	342,829.05	0.00	N/A	0.00%	84,829.05	0.00	258,000.00	20.66
Total of All Funds	2,257,806.30	269,056.64			627,267.85	641,581.54	988,956.91	79.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLOWTON HS 9-12 73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	372,015.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,354.27
D.	At Risk Student	(I-D)	3,628.37
E.	Indian Education For All	(I-E)	1,588.48
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,521.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,991.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,663.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,833.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	700,912.26
C.	Maximum Budget Limit	(II-C)	867,704.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	304,969.02
E.	Adopted Budget	(II-E)	1,005,881.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	719,388.24
H.	Maximum Budget Limit	(II-H)	890,967.66
I.	Highest Budget Without a Vote	(II-I)	1,016,157.18
J.	Highest Budget	(II-J)	1,016,157.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,016,157.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,615.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		105,440.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	105,440.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		207,056.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,016,157.18
1.	BASE Budget Limit	(V-A1)	719,388.24	
2.	Over-BASE Budget	(V-A2)	296,768.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,015.75
1.	Direct State Aid Paid By State	(V-B1)	372,015.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,354.27
D.	At Risk Student	(V-D)		3,628.37
E.	Indian Education For All	(V-E)		1,588.48
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,521.32
H.	Special Education Allowable Cost Payment	(V-H)		10,991.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,880.67
1.	Actual Non-Levy Revenue	(V-J1)	2,880.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,765.77
1.	State Guaranteed Tax Base Aid	(V-L1)	37,979.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	258,786.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		719,388.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		296,768.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		296,768.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.72
U.	Over-BASE Mills	(V-U)		23.76
1.	District Property Tax Levy Mills	(V-U1)	23.76	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

01 General Fund

Adopted Budget	0001	1,016,157.18

Budget Uses

Expenditure Budget	0002	1,016,157.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,015.75
Quality Educator	3111	29,354.27
At Risk Student	3112	3,628.37
Indian Education For All	3113	1,588.48
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,991.61
Data For Achievement	3116	1,521.32
State Guaranteed Tax Base Aid	3120	37,979.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,749.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	130.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	258,786.01		
Over-BASE Levy	1110(c)	296,768.94		
District Tax Levy			1110	555,554.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,016,157.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,175.35
Contingency	0006	5,317.54
Over-Schedule	0011	91,507.11
Fund Balance for Budget	TFS48	40,617.96
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	10,617.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,246.44
State On-Schedule Trans Reimb	3210	29,246.45
District Tax Levy	1110	80,889.15
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

11 Bus Depreciation Fund

Adopted Budget	0001	504,614.66

Budget Uses

Expenditure Budget	0002	504,614.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	438,924.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	438,924.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,690.00
District Mills	999	5.26
Total Estimated Revenues to Fund Adopted Budget	0004	504,614.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird bus #19	2018	136,000.00	0.00	27,200.00	0.00
2015 blue bird bus 6	2015	54,000.00	32,400.00	10,800.00	10,800.00
2015 Bluebird bus #15	2014	128,750.00	103,000.00	25,750.00	25,750.00
2002 Blue Bird - Handicap	2012	16,500.00	19,800.00	3,300.00	3,300.00
2012 Blue Bird bus #12	2012	129,200.00	155,040.00	25,840.00	25,840.00
2009 Blue Bird cruiser	2009	139,000.00	208,500.00	N/A	NA
2005 Blue Bird Bus #7	2007	77,500.00	116,250.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					65,690.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

13 Tuition Fund

Adopted Budget	0001	8,024.73

Budget Uses

Expenditure Budget	0002	8,024.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,024.73
Unreserved Fund Balance Reappropriated	0970	8,024.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,024.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,513.58
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	7,513.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,486.42
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,833.19
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	33,833.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,166.81
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,964.76

Budget Uses

Expenditure Budget	0002	21,964.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,308.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,308.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,656.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	21,964.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

29 Flexibility Fund

Adopted Budget	0001	42,215.92

Budget Uses

Expenditure Budget	0002	42,215.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,215.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,215.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,215.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0946 Harlowton H S

Submit ID: 0946-19086165

61 Building Reserve Fund

Adopted Budget		0001	342,829.05

Budget Uses

Expenditure Budget		0002	342,829.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,829.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,829.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	236,000.00	
Building Reserve Permissive Levy	1110(b)	22,000.00	
District Tax Levy		1110	258,000.00
District Mills		999	20.66
Building Reserves Voted Mills			18.90
Building Reserves Permissive Mills			1.76
Total Estimated Revenues to Fund Adopted Budget		0004	342,829.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/19/2015	480,000.00	5	288,000.00	96,000.00	96,000.00
06/26/2018	140,000.00	1	0.00	140,000.00	140,000.00
Total					236,000.00

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0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 45	30	2,648,847

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judi Ward

(Signature) (Date)

Chairperson, School Trustees: Dusty Wagner

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
28 Madison
0543 Harrison K-12 Schools

Submit ID: 0543-59490873

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,027,321.12	105,385.99	10%	10.26%	59,721.21	635,203.72	332,396.19	125.48
10 Transportation	188,332.00	37,666.40	20%	20.00%	13,114.32	41,902.74	133,314.94	50.33
11 Bus Depreciation	167,514.57	0.00	N/A	0.00%	130,803.43	0.00	36,711.14	13.86
13 Tuition	43,591.98		N/A		35,644.58	0.00	7,947.40	3.00
14 Retirement	160,000.00	32,000.00	20%	20.00%	49,795.19	110,204.81		
17 Adult Education	12,065.38	0.00	35%	0.00%	12,065.38	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,668.97	0.00	N/A	0.00%	16,668.97	0.00	5,000.00	1.89
29 Flexibility	19,147.49	0.00	N/A	0.00%	19,147.49	0.00	0.00	0.00
61 Building Reserve	69,973.34	0.00	N/A	0.00%	29,973.34	0.00	40,000.00	15.10
Total of All Funds	1,709,614.85	175,052.39			366,933.91	787,311.27	555,369.67	209.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0543 Harrison K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	31 *
M1	HARRISON 7-8	14 *
H1	HARRISON HS 9-12	30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	427,038.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,940.00
D.	At Risk Student	(I-D)	3,216.95
E.	Indian Education For All	(I-E)	1,632.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,563.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,991.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,663.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,350.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,962.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	813,832.29
C.	Maximum Budget Limit	(II-C)	1,007,301.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	205,993.93
E.	Adopted Budget	(II-E)	1,019,826.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	826,480.95
H.	Maximum Budget Limit	(II-H)	1,026,343.04
I.	Highest Budget Without a Vote	(II-I)	1,027,321.12
J.	Highest Budget	(II-J)	1,027,321.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,027,321.12

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,732.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,653.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,653.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		59,721.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	59,721.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		165,107.20

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,474.51	4,517.10	10,991.61
B.	Special Education RSBG to Coop	2,158.17	1,505.70	3,663.87
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,453.07	2,409.12	5,862.19

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	272,528.50	213,862.50	486,391.00
		428,845.50	526,498.50	955,344.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	151,382.46	185,853.97	337,236.43
H.	Special Education in BASE@40%	3,453.07	2,409.12	5,862.19
I.	Subsidized BASE Amount	154,835.53	188,263.09	343,098.62
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,027,321.12
1.	BASE Budget Limit	(V-A1)	826,480.95	
2.	Over-BASE Budget	(V-A2)	200,840.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		427,038.77
1.	Direct State Aid Paid By State	(V-B1)	427,038.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,940.00
D.	At Risk Student	(V-D)		3,216.95
E.	Indian Education For All	(V-E)		1,632.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,563.00

H.	Special Education Allowable Cost Payment	(V-H)		10,991.61
I.	Remaining Fund Balance Available	(V-I)		59,721.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,856.63
1.	Actual Non-Levy Revenue	(V-J1)	1,856.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		281,520.78
1.	State Guaranteed Tax Base Aid	(V-L1)	149,964.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,556.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		826,480.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		200,840.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		200,840.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.68
T.	BASE Mills - High School	(V-T)		17.98
U.	Over-BASE Mills	(V-U)		75.82
1.	District Property Tax Levy Mills	(V-U1)	75.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0543 Harrison K-12 Schools

01 General Fund

Adopted Budget	0001	1,027,321.12

Budget Uses

Expenditure Budget	0002	1,027,321.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	59,721.21
Direct State Aid	3110	427,038.77
Quality Educator	3111	38,940.00
At Risk Student	3112	3,216.95
Indian Education For All	3113	1,632.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,991.61
Data For Achievement	3116	1,563.00
State Guaranteed Tax Base Aid	3120	149,964.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,856.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,556.02		
Over-BASE Levy	1110(c)	200,840.17		
District Tax Levy			1110	332,396.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,027,321.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	188,332.00

Budget Uses

Expenditure Budget	0002	188,332.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,093.40
Contingency	0006	3,809.34
Over-Schedule	0011	146,429.26
Fund Balance for Budget	TFS48	50,780.72
Operating Reserve	0961	37,666.40
Unreserved Fund Balance Reappropriated	0970	13,114.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,951.37
State On-Schedule Trans Reimb	3210	20,951.37
District Tax Levy	1110	133,314.94
District Mills	999	50.33
Total Estimated Revenues to Fund Adopted Budget	0004	188,332.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	167,514.57

Budget Uses

Expenditure Budget	0002	167,514.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,803.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,803.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,711.14
District Mills	999	13.86
Total Estimated Revenues to Fund Adopted Budget	0004	167,514.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Collins	2015	53,339.28	32,003.58	10,667.86	10,667.86
International	2011	92,414.14	92,414.15	18,482.83	18,482.83
International	2010	75,604.50	105,846.30	15,120.90	7,560.45
Total					36,711.14

13 Tuition Fund

Adopted Budget	0001	43,591.98

Budget Uses

Expenditure Budget	0002	43,591.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,644.58
Unreserved Fund Balance Reappropriated	0970	35,644.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,947.40
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,591.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,795.19
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	49,795.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,204.81
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	12,065.38

Budget Uses

Expenditure Budget	0002	12,065.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,065.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,065.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,065.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,668.97

Budget Uses

Expenditure Budget	0002	21,668.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,668.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,668.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	21,668.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	19,147.49

Budget Uses

Expenditure Budget	0002	19,147.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,147.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,147.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,147.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

28 Madison

Submit ID: 0543-59490873

0543 Harrison K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

28 Madison

0543 Harrison K-12 Schools

Submit ID: 0543-59490873

61 Building Reserve Fund

Adopted Budget		0001	69,973.34
Budget Uses			
Expenditure Budget		0002	69,973.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,973.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,973.34
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	15.10
Building Reserves Voted Mills			9.44
Building Reserves Permissive Mills			5.66
Total Estimated Revenues to Fund Adopted Budget		0004	69,973.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	50,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,321	N/A	21,632,924

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shanna Flores

(Signature) (Date)

Chairperson, School Trustees: Aileen Couch

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,937,574.56	881,073.87	10%	9.86%	0.00	6,355,166.12	2,582,408.44	119.38
10 Transportation	550,000.00	110,000.00	20%	20.00%	13,602.58	116,260.00	420,137.42	19.42
11 Bus Depreciation	160,484.17	0.00	N/A	0.00%	81,484.17	0.00	79,000.00	3.65
13 Tuition	12,000.00		N/A		11,054.64	100.00	845.36	0.04
14 Retirement	1,566,000.00	313,200.00	20%	20.00%	623,314.71	942,685.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	120,000.00	97,106.00	N/A	80.92%	0.00	100.00	119,900.00	5.54
29 Flexibility	406,179.95	0.00	N/A	0.00%	406,179.95	0.00	0.00	0.00
61 Building Reserve	967,681.12	0.00	N/A	0.00%	967,681.12	0.00	0.00	0.00
Total of All Funds	12,719,919.80	1,401,379.87			2,103,317.17	7,414,311.41	3,202,291.22	148.03

50 Debt Service **Tax Jurisdiction**								
0427	480,579.00	0.00	20-9-438	0.00%	0.00	0.00	480,579.00	22.22

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	1,040 *
M1	HAVRE 7-8	281 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,536,072.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	305,938.60
D.	At Risk Student	(I-D)	57,126.55
E.	Indian Education For All	(I-E)	28,744.96
F.	American Indian Achievement Gap	(I-F)	66,768.00
G.	Data For Achievement	(I-G)	27,529.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	279,796.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	52,128.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,355
B.	BASE Budget Limit	(II-B)	7,318,326.05
C.	Maximum Budget Limit	(II-C)	9,108,263.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,731,210.53
E.	Adopted Budget	(II-E)	9,049,536.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,206,364.03
H.	Maximum Budget Limit	(II-H)	8,956,377.15
I.	Highest Budget Without a Vote	(II-I)	8,937,574.56
J.	Highest Budget	(II-J)	9,051,602.23
K.	Highest Voted Amount	(II-K)	114,027.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,937,574.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		881,073.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		881,073.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,937,574.56
1.	BASE Budget Limit	(V-A1)	7,206,364.03	
2.	Over-BASE Budget	(V-A2)	1,731,210.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,536,072.62
1.	Direct State Aid Paid By State	(V-B1)	3,536,072.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		305,938.60
D.	At Risk Student	(V-D)		57,126.55
E.	Indian Education For All	(V-E)		28,744.96
F.	American Indian Achievement Gap	(V-F)		66,768.00
G.	Data For Achievement	(V-G)		27,529.64
H.	Special Education Allowable Cost Payment	(V-H)		279,796.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,952.75
1.	Actual Non-Levy Revenue	(V-J1)	1,952.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,902,434.71
1.	State Guaranteed Tax Base Aid	(V-L1)	2,051,236.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	851,197.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,206,364.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,731,210.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,731,210.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		80.03
1.	District Property Tax Levy Mills	(V-U1)	80.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	8,937,574.56

Budget Uses

Expenditure Budget	0002	8,937,574.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,536,072.62
Quality Educator	3111	305,938.60
At Risk Student	3112	57,126.55
Indian Education For All	3113	28,744.96
American Indian Achievement Gap	3114	66,768.00
State Spec Ed Allowable Cost Pymt to Districts	3115	279,796.20
Data For Achievement	3116	27,529.64
State Guaranteed Tax Base Aid	3120	2,051,236.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,952.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	851,197.91		
Over-BASE Levy	1110(c)	1,731,210.53		
District Tax Levy			1110	2,582,408.44
Total Estimated Revenues to Fund Adopted Budget			0004	8,937,574.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

10 Transportation Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,600.00
Contingency	0006	10,560.00
Over-Schedule	0011	433,840.00
Fund Balance for Budget	TFS48	123,602.58
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	13,602.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	58,080.00
State On-Schedule Trans Reimb	3210	58,080.00
District Tax Levy	1110	420,137.42
District Mills	999	19.42
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	160,484.17

Budget Uses

Expenditure Budget	0002	160,484.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,484.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,484.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	79,000.00
District Mills	999	3.65
Total Estimated Revenues to Fund Adopted Budget	0004	160,484.17

Budget Report
FY 2019

21 Hill

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Submit ID: 0427-37896179

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird #7	2017	52,150.00	0.00	10,430.00	5,000.00
Blue Bird Bus #13	2017	52,150.00	0.00	10,430.00	5,000.00
BUS #30 MCI Coach	2015	140,435.00	0.00	28,087.00	10,000.00
BUS #12 MCI Coach	2014	56,450.00	0.00	11,290.00	0.00
BUS #15	2014	99,500.00	0.00	19,900.00	7,000.00
BUS #17	2014	98,750.00	0.00	19,750.00	0.00
BUS #23	2014	46,975.00	0.00	9,395.00	0.00
BUS #8	2014	98,750.00	0.00	19,750.00	10,000.00
BUS #10	2012	45,631.00	0.00	9,126.20	5,000.00
BUS #17	2012	47,337.00	0.00	9,467.40	5,000.00
BUS #18	2012	47,337.00	0.00	9,467.40	8,000.00
BUS #24	2012	46,975.00	9,395.00	9,395.00	5,000.00
BUS #22	2010	46,000.00	18,400.00	9,200.00	5,000.00
BUS #5	2010	42,595.00	8,519.00	8,519.00	4,000.00
Bus #6 MCI Coach	2010	134,000.00	62,600.00	26,800.00	0.00
BUS #9	2009	92,800.00	83,240.00	18,560.00	10,000.00
BUS #3	2008	41,000.00	49,200.00	8,200.00	0.00
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					79,000.00

Budget Report
FY 2019

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Submit ID: 0427-37896179

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,054.64
Unreserved Fund Balance Reappropriated	0970	11,054.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	845.36
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

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Submit ID: 0427-37896179

14 Retirement Fund

Adopted Budget	0001	1,566,000.00

Budget Uses

Expenditure Budget	0002	1,566,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	936,514.71
Operating Reserve	0961	313,200.00
Unreserved Fund Balance Reappropriated	0970	623,314.71

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	941,685.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,566,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0427-37896179

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,106.00
Operating Reserve	0961	97,106.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,900.00
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

29 Flexibility Fund

Adopted Budget	0001	406,179.95

Budget Uses

Expenditure Budget	0002	406,179.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	406,179.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	406,179.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	406,179.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

50 Debt Service Fund

0427

Taxable Value		21,632,924.00
Adopted Budget	0001	480,579.00

Budget Uses

Expenditure Budget	0002	399,150.00
Add To Fund Balance	0003	81,429.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-81,423.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	480,579.00
Jurisdiction Mills	999	22.22
Total Estimated Revenues to Fund Adopted Budget	0004	480,579.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	4,060,000.00	210,000.00	154,800.00	350.00
Total Bond Requirements							365,150.00

SIDs

Issue Type		Amount
Elementary		34,000.00
Total SID Requirements		34,000.00
Total Debt Service Requirements	0002	399,150.00

Budget Report
FY 2019

21 Hill

0427 Havre Elem

Submit ID: 0427-37896179

61 Building Reserve Fund

Adopted Budget		0001	967,681.12

Budget Uses

Expenditure Budget		0002	967,681.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	967,681.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	967,681.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	967,681.12

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	568	25,052,662

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shanna Flores

(Signature) (Date)

Chairperson, School Trustees: Aileen Couch

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,867,721.41	473,103.04	10%	9.72%	0.00	3,269,195.02	1,598,526.39	63.81
10 Transportation	440,000.00	88,000.00	20%	20.00%	91,188.50	116,360.00	232,451.50	9.28
11 Bus Depreciation	172,613.14	0.00	N/A	0.00%	93,613.14	100.00	78,900.00	3.15
13 Tuition	16,000.00		N/A		7,799.77	0.00	8,200.23	0.33
14 Retirement	750,000.00	150,000.00	20%	20.00%	162,257.63	587,742.37		
17 Adult Education	35,000.00	10,000.00	35%	28.57%	18,651.34	10,000.00	6,348.66	0.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,000.00	73,222.98	N/A	122.04%	0.00	100.00	59,900.00	2.39
29 Flexibility	183,742.04	0.00	N/A	0.00%	183,742.04	0.00	0.00	0.00
61 Building Reserve	406,826.50	0.00	N/A	0.00%	406,826.50	0.00	0.00	0.00
Total of All Funds	6,931,903.09	794,326.02			964,078.92	3,983,497.39	1,984,326.78	79.21

50 Debt Service **Tax Jurisdiction**								
0428	290,105.00	0.00	20-9-438	0.00%	0.00	0.00	290,105.00	11.58

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 568 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,915,560.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	152,677.25
D.	At Risk Student	(I-D)	15,935.18
E.	Indian Education For All	(I-E)	12,359.68
F.	American Indian Achievement Gap	(I-F)	23,326.00
G.	Data For Achievement	(I-G)	11,837.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	109,614.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,637.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	570
B.	BASE Budget Limit	(II-B)	3,744,868.43
C.	Maximum Budget Limit	(II-C)	4,656,681.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,086,317.87
E.	Adopted Budget	(II-E)	4,831,186.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,797,892.17
H.	Maximum Budget Limit	(II-H)	4,720,735.15
I.	Highest Budget Without a Vote	(II-I)	4,867,721.41
J.	Highest Budget	(II-J)	4,867,721.41
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,867,721.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		473,103.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		473,103.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,867,721.41
1.	BASE Budget Limit	(V-A1)	3,797,892.17	
2.	Over-BASE Budget	(V-A2)	1,069,829.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,915,560.39
1.	Direct State Aid Paid By State	(V-B1)	1,915,560.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		152,677.25
D.	At Risk Student	(V-D)		15,935.18
E.	Indian Education For All	(V-E)		12,359.68
F.	American Indian Achievement Gap	(V-F)		23,326.00
G.	Data For Achievement	(V-G)		11,837.12
H.	Special Education Allowable Cost Payment	(V-H)		109,614.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,157.37
1.	Actual Non-Levy Revenue	(V-J1)	1,157.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,555,424.22
1.	State Guaranteed Tax Base Aid	(V-L1)	1,026,727.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	528,697.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,797,892.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,069,829.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,069,829.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.11
U.	Over-BASE Mills	(V-U)		42.70
1.	District Property Tax Levy Mills	(V-U1)	42.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
21 Hill

0428 Havre H S

Submit ID: 0428-02153547

01 General Fund

Adopted Budget	0001	4,867,721.41

Budget Uses

Expenditure Budget	0002	4,867,721.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,915,560.39
Quality Educator	3111	152,677.25
At Risk Student	3112	15,935.18
Indian Education For All	3113	12,359.68
American Indian Achievement Gap	3114	23,326.00
State Spec Ed Allowable Cost Pymt to Districts	3115	109,614.96
Data For Achievement	3116	11,837.12
State Guaranteed Tax Base Aid	3120	1,026,727.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,157.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	528,697.15		
Over-BASE Levy	1110(c)	1,069,829.24		
District Tax Levy			1110	1,598,526.39
Total Estimated Revenues to Fund Adopted Budget			0004	4,867,721.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
21 Hill

0428 Havre H S

Submit ID: 0428-02153547

10 Transportation Fund

Adopted Budget	0001	440,000.00

Budget Uses

Expenditure Budget	0002	440,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,600.00
Contingency	0006	10,560.00
Over-Schedule	0011	323,840.00
Fund Balance for Budget	TFS48	179,188.50
Operating Reserve	0961	88,000.00
Unreserved Fund Balance Reappropriated	0970	91,188.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	58,080.00
State On-Schedule Trans Reimb	3210	58,080.00
District Tax Levy	1110	232,451.50
District Mills	999	9.28
Total Estimated Revenues to Fund Adopted Budget	0004	440,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	172,613.14

Budget Uses

Expenditure Budget	0002	172,613.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,613.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,613.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	78,900.00
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	172,613.14

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus #7	2017	52,150.00	0.00	10,430.00	5,000.00
Blue Bird Bus#13	2017	52,150.00	0.00	10,430.00	5,000.00
BUS #16	2014	99,500.00	19,900.00	19,900.00	10,000.00
BUS #23	2014	98,750.00	0.00	19,750.00	10,000.00
BUS #10	2012	45,631.00	0.00	9,126.20	5,000.00
BUS #17	2012	47,337.00	0.00	9,467.40	5,000.00
BUS #18	2012	47,337.00	0.00	9,467.40	5,000.00
BUS #24	2012	46,975.00	9,395.00	9,395.00	5,000.00
BUS #22	2010	46,000.00	27,600.00	9,200.00	5,000.00
BUS #5	2010	42,595.00	17,038.00	8,519.00	4,000.00
BUS #6 MCI Coach	2010	134,000.00	89,400.00	26,800.00	10,000.00
BUS #21	2009	92,800.00	101,800.00	18,560.00	10,000.00
BUS #3	2008	41,000.00	57,400.00	8,200.00	0.00
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					79,000.00

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

13 Tuition Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,799.77
Unreserved Fund Balance Reappropriated	0970	7,799.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,200.23
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	312,257.63
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	162,257.63

Estimated Funding Sources

Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	587,342.37
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
21 Hill

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Submit ID: 0428-02153547

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,651.34
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	18,651.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,348.66
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,222.98
Operating Reserve	0961	73,222.98
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,900.00
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	183,742.04

Budget Uses

Expenditure Budget	0002	183,742.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,742.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,742.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	183,742.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

50 Debt Service Fund

0428

Taxable Value		25,052,662.00
Adopted Budget	0001	290,105.00

Budget Uses

Expenditure Budget	0002	252,125.00
Add To Fund Balance	0003	37,980.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-36,683.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	290,105.00
Jurisdiction Mills	999	11.58
Total Estimated Revenues to Fund Adopted Budget	0004	290,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	1,865,000.00	160,000.00	69,775.00	350.00
Total Bond Requirements							230,125.00

SIDs

Issue Type	Amount
High School	22,000.00
Total SID Requirements	22,000.00

Total Debt Service Requirements	0002	252,125.00

Budget Report
FY 2019

21 Hill

0428 Havre H S

Submit ID: 0428-02153547

61 Building Reserve Fund

Adopted Budget		0001	406,826.50

Budget Uses

Expenditure Budget		0002	406,826.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	406,826.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	406,826.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	406,826.50

Budget Report
FY 2019

06 Carter

Submit ID: 0078-26467597

0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	16,003,100

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Stephens

(Signature) (Date)

Chairperson, School Trustees: Heather Brownfield

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-26467597

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	156,957.54	15,695.75	10%	10.00%	14,154.16	93,673.72	49,129.66	3.07
10 Transportation	8,030.00	730.00	20%	9.09%	21.58	8,008.42	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	217.89		N/A		217.89	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	583.41	11,416.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,635.90	0.00	N/A	0.00%	3,635.90	0.00	0.00	0.00
29 Flexibility	2,492.79	0.00	N/A	0.00%	2,492.79	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	183,334.12	18,825.75			21,105.73	113,098.73	49,129.66	3.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	6
E2	HAMMOND K-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	81,453.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	860.18
E.	Indian Education For All	(I-E)	304.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,107.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	702.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	140,254.12
C.	Maximum Budget Limit	(II-C)	173,524.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	140,254.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	156,957.54
H.	Maximum Budget Limit	(II-H)	194,385.94
I.	Highest Budget Without a Vote	(II-I)	156,957.54
J.	Highest Budget	(II-J)	194,385.94
K.	Highest Voted Amount	(II-K)	37,428.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	156,957.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,695.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,154.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,154.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,849.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		156,957.54
1.	BASE Budget Limit	(V-A1)	156,957.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		81,453.86
1.	Direct State Aid Paid By State	(V-B1)	81,453.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		860.18
E.	Indian Education For All	(V-E)		304.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.76
H.	Special Education Allowable Cost Payment	(V-H)		2,107.98
I.	Remaining Fund Balance Available	(V-I)		14,154.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,165.30
1.	Actual Non-Levy Revenue	(V-J1)	2,165.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,129.66
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,129.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		156,957.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	0.00	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		3.07
T.		BASE Mills - High School	(V-T)		0.00
U.		Over-BASE Mills	(V-U)		0.00
	1.	District Property Tax Levy Mills	(V-U1)	0.00	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		3.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	156,957.54

Budget Uses

Expenditure Budget	0002	156,957.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,154.16
Direct State Aid	3110	81,453.86
Quality Educator	3111	6,490.00
At Risk Student	3112	860.18
Indian Education For All	3113	304.64
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,107.98
Data For Achievement	3116	291.76
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	914.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,123.67
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	127.51
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,129.66		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	49,129.66
Total Estimated Revenues to Fund Adopted Budget			0004	156,957.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	8,030.00

Budget Uses

Expenditure Budget	0002	8,030.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,300.00
Contingency	0006	730.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	751.58
Operating Reserve	0961	730.00
Unreserved Fund Balance Reappropriated	0970	21.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	3,993.42
State On-Schedule Trans Reimb	3210	4,015.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,030.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	217.89

Budget Uses

Expenditure Budget	0002	217.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,983.41
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	583.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,416.59
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,635.90

Budget Uses

Expenditure Budget	0002	3,635.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,635.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,635.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,635.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,492.79

Budget Uses

Expenditure Budget	0002	2,492.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,492.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,492.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,492.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 159	82	210,301

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daralyn Shambo

(Signature) (Date)

Chairperson, School Trustees: Frank Doney

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,958,455.83	193,851.72	10%	9.90%	0.00	1,945,284.15	13,171.68	62.51
10 Transportation	49,917.78	7,236.58	20%	14.50%	90.00	49,827.78	0.00	0.00
11 Bus Depreciation	123.89	0.00	N/A	0.00%	123.89	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	350,000.00	70,000.00	20%	20.00%	64,091.19	285,908.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,022.52	0.00	N/A	0.00%	2,022.52	0.00	0.00	0.00
29 Flexibility	5,760.25	0.00	N/A	0.00%	5,760.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,366,280.27	271,088.30			72,087.85	2,281,020.74	13,171.68	62.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	115 *
M1	HAYS-LODGE POLE 7-8	44 *
H1	HAYS-LODGE POLE HS 9-12	82

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	896,476.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,860.00
D.	At Risk Student	(I-D)	32,954.67
E.	Indian Education For All	(I-E)	5,244.16
F.	American Indian Achievement Gap	(I-F)	49,220.00
G.	Data For Achievement	(I-G)	5,022.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	118,517.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,995.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,038.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,656.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	243
B.	BASE Budget Limit	(II-B)	1,891,269.34
C.	Maximum Budget Limit	(II-C)	2,350,173.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,891,269.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,958,455.83
H.	Maximum Budget Limit	(II-H)	2,437,871.60
I.	Highest Budget Without a Vote	(II-I)	1,958,455.83
J.	Highest Budget	(II-J)	2,437,871.60
K.	Highest Voted Amount	(II-K)	479,415.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,958,455.83

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		193,851.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		193,851.72

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	79,918.30	38,599.41	118,517.71
B.	Special Education RSBG to Coop	7,879.83	4,115.58	11,995.41
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	35,119.25	17,086.00	52,205.25

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	953,095.00	583,491.50	1,536,586.50
		1,109,412.00	896,127.50	2,005,539.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	391,622.44	316,333.01	707,955.44
H.	Special Education in BASE@40%	35,119.25	17,086.00	52,205.25
I.	Subsidized BASE Amount	426,741.69	333,419.01	760,160.69
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,958,455.83
1.	BASE Budget Limit	(V-A1)	1,958,455.83	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		896,476.15
1.	Direct State Aid Paid By State	(V-B1)	896,476.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,860.00
D.	At Risk Student	(V-D)		32,954.67
E.	Indian Education For All	(V-E)		5,244.16
F.	American Indian Achievement Gap	(V-F)		49,220.00
G.	Data For Achievement	(V-G)		5,022.44

H.	Special Education Allowable Cost Payment	(V-H)		118,517.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,310.92
1.	Actual Non-Levy Revenue	(V-J1)	1,310.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		758,849.78
1.	State Guaranteed Tax Base Aid	(V-L1)	745,678.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,171.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,958,455.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.47
T.	BASE Mills - High School	(V-T)		21.04
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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1213 Hays-Lodge Pole K-12 Schls

01 General Fund

Adopted Budget	0001	1,958,455.83

Budget Uses

Expenditure Budget	0002	1,958,455.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	896,476.15
Quality Educator	3111	90,860.00
At Risk Student	3112	32,954.67
Indian Education For All	3113	5,244.16
American Indian Achievement Gap	3114	49,220.00
State Spec Ed Allowable Cost Pymt to Districts	3115	118,517.71
Data For Achievement	3116	5,022.44
State Guaranteed Tax Base Aid	3120	745,678.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,310.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,171.68		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	13,171.68
Total Estimated Revenues to Fund Adopted Budget			0004	1,958,455.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,917.78

Budget Uses

Expenditure Budget	0002	49,917.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,379.80
Contingency	0006	4,537.98
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	7,326.58
Operating Reserve	0961	7,236.58
Unreserved Fund Balance Reappropriated	0970	90.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,868.89
State On-Schedule Trans Reimb	3210	24,958.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,917.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	123.89

Budget Uses

Expenditure Budget	0002	123.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	123.89

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,091.19
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	64,091.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	285,908.81
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,022.52

Budget Uses

Expenditure Budget	0002	2,022.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,022.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,022.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,022.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	5,760.25

Budget Uses

Expenditure Budget	0002	5,760.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,760.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,760.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,760.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 138	67	62,124

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tiffany St. Goddard

(Signature) (Date)

Chairperson, School Trustees: Corey Morgan

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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1226 Heart Butte K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,601,814.54	139,301.14	10%	8.70%	0.00	1,597,830.84	3,983.70	63.43
10 Transportation	70,000.00	187.74	20%	0.27%	0.00	64,215.36	5,784.64	93.11
11 Bus Depreciation	35,246.63	4,000.00	N/A	11.35%	29,246.63	0.00	6,000.00	96.58
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	290,000.00	50,832.98	20%	17.53%	0.00	290,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,375.38	0.00	N/A	0.00%	8,375.38	0.00	0.00	0.00
29 Flexibility	32,751.24	0.00	N/A	0.00%	32,751.24	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,038,187.79	194,321.86			70,373.25	1,952,046.20	15,768.34	253.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	107	*
M1	HEART BUTTE 7-8	31	*
H1	HEART BUTTE HS 9-12	67	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	787,667.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,460.85
D.	At Risk Student	(I-D)	21,685.43
E.	Indian Education For All	(I-E)	4,460.80
F.	American Indian Achievement Gap	(I-F)	42,372.00
G.	Data For Achievement	(I-G)	4,272.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	30,565.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,188.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,663.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,322.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,524,254.63
C.	Maximum Budget Limit	(II-C)	1,882,685.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,524,254.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	85%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,601,814.54
H.	Maximum Budget Limit	(II-H)	1,972,577.93
I.	Highest Budget Without a Vote	(II-I)	1,601,814.54
J.	Highest Budget	(II-J)	1,972,577.93
K.	Highest Voted Amount	(II-K)	370,763.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,601,814.54

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,301.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,301.14

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,477.52	10,088.19	30,565.71
B.	Special Education RSBG to Coop	6,825.84	3,362.73	10,188.57
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,921.34	5,380.37	16,301.71

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	816,160.30	477,006.50	1,293,166.80
		972,477.30	789,642.50	1,762,119.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	343,284.49	278,743.80	622,028.29
H.	Special Education in BASE@40%	10,921.34	5,380.37	16,301.71
I.	Subsidized BASE Amount	354,205.83	284,124.17	638,330.00
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,601,814.54
1.	BASE Budget Limit	(V-A1)	1,601,814.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		787,667.55
1.	Direct State Aid Paid By State	(V-B1)	787,667.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,460.85
D.	At Risk Student	(V-D)		21,685.43
E.	Indian Education For All	(V-E)		4,460.80
F.	American Indian Achievement Gap	(V-F)		42,372.00
G.	Data For Achievement	(V-G)		4,272.20

H.	Special Education Allowable Cost Payment	(V-H)		30,565.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		638,330.00
1.	State Guaranteed Tax Base Aid	(V-L1)	634,346.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,983.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,601,814.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.24
T.	BASE Mills - High School	(V-T)		23.19
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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1226 Heart Butte K-12 Schools

01 General Fund

Adopted Budget	0001	1,601,814.54

Budget Uses

Expenditure Budget	0002	1,601,814.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	787,667.55
Quality Educator	3111	72,460.85
At Risk Student	3112	21,685.43
Indian Education For All	3113	4,460.80
American Indian Achievement Gap	3114	42,372.00
State Spec Ed Allowable Cost Pymt to Districts	3115	30,565.71
Data For Achievement	3116	4,272.20
State Guaranteed Tax Base Aid	3120	634,346.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,983.70		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,983.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,601,814.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,377.60
Contingency	0006	5,837.76
Over-Schedule	0011	5,784.64
Fund Balance for Budget	TFS48	187.74
Operating Reserve	0961	187.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,107.68
State On-Schedule Trans Reimb	3210	32,107.68
District Tax Levy	1110	5,784.64
District Mills	999	93.11
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	35,246.63

Budget Uses

Expenditure Budget	0002	35,246.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,246.63
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	29,246.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	96.58
Total Estimated Revenues to Fund Adopted Budget	0004	35,246.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 blue Bird SB	2016	113,500.00	2,000.00	22,700.00	1,000.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	5,000.00	22,480.00	1,000.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	4,500.00	13,200.00	1,000.00
BlueBird	2006	73,927.00	4,500.00	14,785.40	1,000.00
BLUB (make) SB	2002	160,434.00	5,000.00	32,086.80	1,000.00
BLUB SB	2002	160,434.00	5,000.00	32,086.80	1,000.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,832.98
Operating Reserve	0961	50,832.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	290,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,375.38

Budget Uses

Expenditure Budget	0002	8,375.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,375.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,375.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,375.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,751.24

Budget Uses

Expenditure Budget	0002	32,751.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,751.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,751.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,751.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-63751907

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5,333	N/A	103,380,673

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Sarah Sullivan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	36,211,524.56	2,419,766.95	10%	6.68%	0.00	24,857,594.16	11,353,930.40	109.82
10 Transportation	4,088,893.35	793,521.91	20%	19.41%	0.00	830,690.16	3,258,203.19	31.52
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	757,867.27		N/A		6,245.89	0.00	751,621.38	7.27
14 Retirement	5,622,979.05	1,124,595.81	20%	20.00%	549,567.68	5,073,411.37		
17 Adult Education	362,261.73	126,791.61	35%	35.00%	9.55	0.00	362,252.18	3.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,397,058.11	0.00	N/A	0.00%	876,558.11	0.00	520,500.00	5.03
29 Flexibility	78,285.70	0.00	N/A	0.00%	78,285.70	0.00	0.00	0.00
61 Building Reserve	2,636,086.41	0.00	N/A	0.00%	834,186.41	0.00	1,801,900.00	17.43
Total of All Funds	51,154,956.18	4,464,676.28			2,344,853.34	30,761,695.69	18,048,407.15	174.57

50 Debt Service **Tax Jurisdiction**								
#1	4,531,130.13	0.00	20-9-438	0.00%	0.00	0.00	4,531,130.13	46.77
KESSLER	13,400.00	0.00	20-9-438	0.00%	784.31	0.00	12,615.69	1.94

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,163
M1	HELENA 7-8	1,170

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,926,850.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,294,790.70
D.	At Risk Student	(I-D)	128,206.22
E.	Indian Education For All	(I-E)	116,046.08
F.	American Indian Achievement Gap	(I-F)	64,628.00
G.	Data For Achievement	(I-G)	111,139.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,670,224.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	188,440.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,369
B.	BASE Budget Limit	(II-B)	28,803,272.36
C.	Maximum Budget Limit	(II-C)	36,060,873.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,992,209.40
E.	Adopted Budget	(II-E)	35,925,481.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,978,136.97
H.	Maximum Budget Limit	(II-H)	36,211,524.56
I.	Highest Budget Without a Vote	(II-I)	35,971,541.56
J.	Highest Budget	(II-J)	36,211,524.56
K.	Highest Voted Amount	(II-K)	239,983.00
L.	Amount Approved on Ballot by Voters	(II-L)	239,983.00
M.	Adopted Budget	(II-M)	36,211,524.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,419,766.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,419,766.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		36,211,524.56
1.	BASE Budget Limit	(V-A1)	28,978,136.97	
2.	Over-BASE Budget	(V-A2)	7,233,387.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,926,850.72
1.	Direct State Aid Paid By State	(V-B1)	13,926,850.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,294,790.70
D.	At Risk Student	(V-D)		128,206.22
E.	Indian Education For All	(V-E)		116,046.08
F.	American Indian Achievement Gap	(V-F)		64,628.00
G.	Data For Achievement	(V-G)		111,139.72
H.	Special Education Allowable Cost Payment	(V-H)		1,670,224.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,295.01
1.	Actual Non-Levy Revenue	(V-J1)	33,295.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,632,956.40
1.	State Guaranteed Tax Base Aid	(V-L1)	7,511,218.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,121,738.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,978,136.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,195.19
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	1,195.19	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,232,192.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,233,387.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.96
1.	District Property Tax Levy Mills	(V-U1)	69.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	36,211,524.56

Budget Uses

Expenditure Budget	0002	36,211,524.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,926,850.72
Quality Educator	3111	1,294,790.70
At Risk Student	3112	128,206.22
Indian Education For All	3113	116,046.08
American Indian Achievement Gap	3114	64,628.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,670,224.12
Data For Achievement	3116	111,139.72
State Guaranteed Tax Base Aid	3120	7,511,218.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,396.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	898.57
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	1,195.19
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,121,738.00		
Over-BASE Levy	1110(c)	7,232,192.40		
District Tax Levy			1110	11,353,930.40
Total Estimated Revenues to Fund Adopted Budget			0004	36,211,524.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,088,893.35

Budget Uses

Expenditure Budget	0002	4,088,893.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	755,172.87
Contingency	0006	75,517.29
Over-Schedule	0011	3,258,203.19
Fund Balance for Budget	TFS48	793,521.91
Operating Reserve	0961	793,521.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	415,345.08
State On-Schedule Trans Reimb	3210	415,345.08
District Tax Levy	1110	3,258,203.19
District Mills	999	31.52
Total Estimated Revenues to Fund Adopted Budget	0004	4,088,893.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	757,867.27

Budget Uses

Expenditure Budget	0002	757,867.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,245.89
Unreserved Fund Balance Reappropriated	0970	6,245.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	751,621.38
District Mills	999	7.27
Total Estimated Revenues to Fund Adopted Budget	0004	757,867.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	5,622,979.05

Budget Uses

Expenditure Budget	0002	5,622,979.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,674,163.49
Operating Reserve	0961	1,124,595.81
Unreserved Fund Balance Reappropriated	0970	549,567.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,073,411.37
Total Estimated Revenues to Fund Adopted Budget	0004	5,622,979.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	362,261.73

Budget Uses

Expenditure Budget	0002	362,261.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,801.16
Operating Reserve	0961	126,791.61
Unreserved Fund Balance Reappropriated	0970	9.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	362,252.18
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	362,261.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,397,058.11

Budget Uses

Expenditure Budget	0002	1,397,058.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	876,558.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	876,558.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	520,500.00
District Mills	999	5.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,397,058.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	78,285.70

Budget Uses

Expenditure Budget	0002	78,285.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,285.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,285.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,285.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

#1

Taxable Value		96,873,742.00
Adopted Budget	0001	4,531,130.13

Budget Uses

Expenditure Budget	0002	4,263,275.00
Add To Fund Balance	0003	267,855.13
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-268,639.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,531,130.13
Jurisdiction Mills	999	46.77
Total Estimated Revenues to Fund Adopted Budget	0004	4,531,130.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	51,705,000.00	1,880,000.00	2,225,500.00	2,500.00
Total Bond Requirements							4,108,000.00

SIDs

Issue Type		Amount
Elementary		155,275.00
Total SID Requirements		155,275.00
Total Debt Service Requirements	0002	4,263,275.00

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KESSLER

Taxable Value		6,506,931.00
Adopted Budget	0001	13,400.00

Budget Uses

Expenditure Budget	0002	13,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	784.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	784.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,615.69
Jurisdiction Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	13,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	06/01/1999	06/30/2019	185,283.00	0.00	13,000.00	225.00	175.00
Total Bond Requirements							13,400.00
Total Debt Service Requirements						0002	13,400.00

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61 Building Reserve Fund

Adopted Budget		0001	2,636,086.41
Budget Uses			
Expenditure Budget		0002	2,636,086.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	834,186.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	834,186.41
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,250,000.00	
Building Reserve Permissive Levy	1110(b)	551,900.00	
District Tax Levy		1110	1,801,900.00
District Mills		999	17.43
Building Reserves Voted Mills			12.09
Building Reserves Permissive Mills			5.34
Total Estimated Revenues to Fund Adopted Budget		0004	2,636,086.41

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	5,000,000.00	1,250,000.00	1,250,000.00
Total					1,250,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	265	N/A	3,219,017

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Kevin Fritz

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,724,357.09	99,245.28	10%	5.76%	0.00	1,383,984.23	340,372.86	105.74
10 Transportation	7,742.56	0.00	20%	0.00%	7,742.56	80.00	0.00	0.00
11 Bus Depreciation	1,005.06	0.00	N/A	0.00%	1,005.06	0.00	0.00	0.00
13 Tuition	90,098.83		N/A		0.00	50.00	90,048.83	27.97
14 Retirement	220,590.72	44,118.14	20%	20.00%	53,327.38	167,263.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,209.57	0.00	N/A	0.00%	199.57	10.00	10,000.00	3.11
29 Flexibility	59,561.37	0.00	N/A	0.00%	59,061.37	500.00	0.00	0.00
61 Building Reserve	51,051.34	0.00	N/A	0.00%	18,804.44	100.00	32,196.90	10.00
Total of All Funds	2,164,616.54	143,363.42			140,140.38	1,551,987.57	472,618.59	146.82

50 Debt Service Tax Jurisdiction								
15	178,515.00	22,381.04	20-9-438	12.54%	0.00	700.00	177,815.00	55.24

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	218
M1	HELENA FLATS 7-8	47

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	760,504.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,436.50
D.	At Risk Student	(I-D)	9,971.20
E.	Indian Education For All	(I-E)	5,766.40
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	5,522.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	53,201.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,957.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	259
B.	BASE Budget Limit	(II-B)	1,468,009.77
C.	Maximum Budget Limit	(II-C)	1,825,774.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	1,676,822.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,515,544.18
H.	Maximum Budget Limit	(II-H)	1,887,735.40
I.	Highest Budget Without a Vote	(II-I)	1,724,357.09
J.	Highest Budget	(II-J)	1,887,735.40
K.	Highest Voted Amount	(II-K)	163,378.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,724,357.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		99,245.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		99,245.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,724,357.09
1.	BASE Budget Limit	(V-A1)	1,515,544.18	
2.	Over-BASE Budget	(V-A2)	208,812.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		760,504.29
1.	Direct State Aid Paid By State	(V-B1)	760,504.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,436.50
D.	At Risk Student	(V-D)		9,971.20
E.	Indian Education For All	(V-E)		5,766.40
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		5,522.60
H.	Special Education Allowable Cost Payment	(V-H)		53,201.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,615.25
1.	Actual Non-Levy Revenue	(V-J1)	1,615.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		620,242.54
1.	State Guaranteed Tax Base Aid	(V-L1)	488,682.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,559.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,515,544.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,812.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.87
1.	District Property Tax Levy Mills	(V-U1)	64.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,724,357.09

Budget Uses

Expenditure Budget	0002	1,724,357.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	760,504.29
Quality Educator	3111	57,436.50
At Risk Student	3112	9,971.20
Indian Education For All	3113	5,766.40
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	53,201.40
Data For Achievement	3116	5,522.60
State Guaranteed Tax Base Aid	3120	488,682.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,615.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,559.95		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	340,372.86
Total Estimated Revenues to Fund Adopted Budget			0004	1,724,357.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,742.56

Budget Uses

Expenditure Budget	0002	7,742.56
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7,742.56
Fund Balance for Budget	TFS48	7,742.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,742.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	80.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,742.56
Estimated Revenues Exceeding Adopted Budget	0004a	80.00

11 Bus Depreciation Fund

Adopted Budget	0001	1,005.06

Budget Uses

Expenditure Budget	0002	1,005.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,005.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,005.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,005.06

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13 Tuition Fund

Adopted Budget	0001	90,098.83

Budget Uses

Expenditure Budget	0002	90,098.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,048.83
District Mills	999	27.97
Total Estimated Revenues to Fund Adopted Budget	0004	90,098.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	220,590.72

Budget Uses

Expenditure Budget	0002	220,590.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,445.52
Operating Reserve	0961	44,118.14
Unreserved Fund Balance Reappropriated	0970	53,327.38

Estimated Funding Sources

Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	166,513.34
Total Estimated Revenues to Fund Adopted Budget	0004	220,590.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,209.57

Budget Uses

Expenditure Budget	0002	10,209.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	3.11
Total Estimated Revenues to Fund Adopted Budget	0004	10,209.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	59,561.37

Budget Uses

Expenditure Budget	0002	59,561.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,061.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,061.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,561.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
15

Taxable Value		3,219,017.00
Adopted Budget	0001	178,515.00

Budget Uses

Expenditure Budget	0002	178,515.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,381.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	22,381.04
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	177,815.00
Jurisdiction Mills	999	55.24
Total Estimated Revenues to Fund Adopted Budget	0004	178,515.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	1,215,000.00	125,000.00	53,015.00	500.00
Total Bond Requirements							178,515.00
Total Debt Service Requirements						0002	178,515.00

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61 Building Reserve Fund

Adopted Budget		0001	51,051.34

Budget Uses

Expenditure Budget		0002	51,051.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,804.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,804.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	50.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,196.90	
District Tax Levy		1110	32,196.90
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	51,051.34

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,953	113,071,608

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Sarah Sullivan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,892,553.20	1,300,324.87	10%	5.68%	0.00	15,906,038.82	6,986,514.38	61.80
10 Transportation	1,607,937.20	310,543.32	20%	19.31%	0.00	624,861.39	983,075.81	8.69
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	364,225.83		N/A		0.00	0.00	364,225.83	3.22
14 Retirement	3,679,375.06	735,875.01	20%	20.00%	429,025.16	3,250,349.90		
17 Adult Education	346,808.42	109,521.87	35%	31.58%	0.00	0.00	346,808.42	3.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,506,947.94	0.00	N/A	0.00%	947,447.94	0.00	559,500.00	4.95
29 Flexibility	49,233.72	0.00	N/A	0.00%	49,233.72	0.00	0.00	0.00
61 Building Reserve	2,390,725.10	0.00	N/A	0.00%	1,329,425.10	0.00	1,061,300.00	9.38
Total of All Funds	32,837,806.47	2,456,265.07			2,755,131.92	19,781,250.11	10,301,424.44	91.11

50 Debt Service Tax Jurisdiction								
#1	102,340.00	0.00	20-9-438	0.00%	2,818.28	0.00	99,521.72	0.88

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,953 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,284,973.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	716,203.95
D.	At Risk Student	(I-D)	70,329.11
E.	Indian Education For All	(I-E)	64,257.28
F.	American Indian Achievement Gap	(I-F)	37,236.00
G.	Data For Achievement	(I-G)	61,540.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	585,616.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	230,146.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,963
B.	BASE Budget Limit	(II-B)	18,135,516.87
C.	Maximum Budget Limit	(II-C)	22,584,436.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,398,429.08
E.	Adopted Budget	(II-E)	22,563,945.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,386,832.55
H.	Maximum Budget Limit	(II-H)	22,892,553.20
I.	Highest Budget Without a Vote	(II-I)	22,785,382.20
J.	Highest Budget	(II-J)	22,892,553.20
K.	Highest Voted Amount	(II-K)	107,171.00
L.	Amount Approved on Ballot by Voters	(II-L)	107,171.00
M.	Adopted Budget	(II-M)	22,892,553.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,300,324.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,300,324.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,892,553.20
1.	BASE Budget Limit	(V-A1)	18,386,832.55	
2.	Over-BASE Budget	(V-A2)	4,505,720.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,284,973.37
1.	Direct State Aid Paid By State	(V-B1)	9,284,973.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		716,203.95
D.	At Risk Student	(V-D)		70,329.11
E.	Indian Education For All	(V-E)		64,257.28
F.	American Indian Achievement Gap	(V-F)		37,236.00
G.	Data For Achievement	(V-G)		61,540.52
H.	Special Education Allowable Cost Payment	(V-H)		585,616.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,056.40
1.	Actual Non-Levy Revenue	(V-J1)	34,056.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,532,619.00
1.	State Guaranteed Tax Base Aid	(V-L1)	5,051,704.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,480,914.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,386,832.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120.57
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	120.57	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,505,600.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,505,720.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.95
U.	Over-BASE Mills	(V-U)		39.85
1.	District Property Tax Levy Mills	(V-U1)	39.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	22,892,553.20

Budget Uses

Expenditure Budget	0002	22,892,553.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,284,973.37
Quality Educator	3111	716,203.95
At Risk Student	3112	70,329.11
Indian Education For All	3113	64,257.28
American Indian Achievement Gap	3114	37,236.00
State Spec Ed Allowable Cost Pymt to Districts	3115	585,616.92
Data For Achievement	3116	61,540.52
State Guaranteed Tax Base Aid	3120	5,051,704.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,139.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,916.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	120.57
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,480,914.30		
Over-BASE Levy	1110(c)	4,505,600.08		
District Tax Levy			1110	6,986,514.38
Total Estimated Revenues to Fund Adopted Budget			0004	22,892,553.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,607,937.20

Budget Uses

Expenditure Budget	0002	1,607,937.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	568,055.81
Contingency	0006	56,805.58
Over-Schedule	0011	983,075.81
Fund Balance for Budget	TFS48	310,543.32
Operating Reserve	0961	310,543.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	312,430.69
State On-Schedule Trans Reimb	3210	312,430.70
District Tax Levy	1110	983,075.81
District Mills	999	8.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,607,937.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

13 Tuition Fund

Adopted Budget	0001	364,225.83

Budget Uses

Expenditure Budget	0002	364,225.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	364,225.83
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	364,225.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,679,375.06

Budget Uses

Expenditure Budget	0002	3,679,375.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,164,900.17
Operating Reserve	0961	735,875.01
Unreserved Fund Balance Reappropriated	0970	429,025.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,250,349.90
Total Estimated Revenues to Fund Adopted Budget	0004	3,679,375.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	346,808.42

Budget Uses

Expenditure Budget	0002	346,808.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,521.87
Operating Reserve	0961	109,521.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	346,808.42
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	346,808.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,506,947.94

Budget Uses

Expenditure Budget	0002	1,506,947.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	947,447.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	947,447.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	559,500.00
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,506,947.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

29 Flexibility Fund

Adopted Budget	0001	49,233.72

Budget Uses

Expenditure Budget	0002	49,233.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,233.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,233.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,233.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

50 Debt Service Fund

#1

Taxable Value		113,071,608.00
Adopted Budget	0001	102,340.00

Budget Uses

Expenditure Budget	0002	102,340.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,818.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,818.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,521.72
Jurisdiction Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	102,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		102,340.00
Total SID Requirements		102,340.00
Total Debt Service Requirements	0002	102,340.00

Budget Report
FY 2019

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-44375627

61 Building Reserve Fund

Adopted Budget		0001	2,390,725.10

Budget Uses

Expenditure Budget		0002	2,390,725.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,329,425.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,329,425.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	750,000.00	
Building Reserve Permissive Levy	1110(b)	311,300.00	
District Tax Levy		1110	1,061,300.00
District Mills		999	9.38
Building Reserves Voted Mills			6.63
Building Reserves Permissive Mills			2.75
Total Estimated Revenues to Fund Adopted Budget		0004	2,390,725.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	3,000,000.00	750,000.00	750,000.00
Total					750,000.00

Budget Report
FY 2019

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-02502352

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,534	N/A	36,882,814

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Noreen Anderson

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-02502352

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,040,738.38	849,035.12	10%	8.46%	0.00	7,039,268.48	3,001,469.90	81.39
10 Transportation	1,075,423.00	215,084.60	20%	20.00%	87,950.77	152,532.47	834,939.76	22.64
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	343,555.30		N/A		93,555.30	0.00	250,000.00	6.78
14 Retirement	1,493,945.00	298,789.00	20%	20.00%	89,251.08	1,404,693.92		
17 Adult Education	180,771.22	0.00	35%	0.00%	107,466.68	0.00	73,304.54	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	133,289.79	0.00	N/A	0.00%	33,289.79	0.00	100,000.00	2.71
29 Flexibility	105,815.92	0.00	N/A	0.00%	105,815.92	0.00	0.00	0.00
61 Building Reserve	260,282.48	0.00	N/A	0.00%	91,982.48	0.00	168,300.00	4.56
Total of All Funds	13,633,821.09	1,362,908.72			609,312.02	8,596,494.87	4,428,014.20	120.07

50 Debt Service **Tax Jurisdiction**								
4	2,679,112.50	0.00	20-9-438	0.00%	0.00	0.00	2,679,112.50	72.64

Budget Report
FY 2019

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0586 Hellgate Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,220 *
M1	HELLGATE 7-8	314 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,079,627.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	336,831.00
D.	At Risk Student	(I-D)	38,526.65
E.	Indian Education For All	(I-E)	33,379.84
F.	American Indian Achievement Gap	(I-F)	16,264.00
G.	Data For Achievement	(I-G)	31,968.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	549,222.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	47,379.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,533
B.	BASE Budget Limit	(II-B)	8,321,327.62
C.	Maximum Budget Limit	(II-C)	10,413,593.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	9,834,839.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,527,226.92
H.	Maximum Budget Limit	(II-H)	10,682,096.65
I.	Highest Budget Without a Vote	(II-I)	10,040,738.38
J.	Highest Budget	(II-J)	10,682,096.65
K.	Highest Voted Amount	(II-K)	641,358.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,040,738.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		849,035.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		849,035.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,040,738.38
1.	BASE Budget Limit	(V-A1)	8,527,226.92	
2.	Over-BASE Budget	(V-A2)	1,513,511.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,079,627.08
1.	Direct State Aid Paid By State	(V-B1)	4,079,627.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		336,831.00
D.	At Risk Student	(V-D)		38,526.65
E.	Indian Education For All	(V-E)		33,379.84
F.	American Indian Achievement Gap	(V-F)		16,264.00
G.	Data For Achievement	(V-G)		31,968.56
H.	Special Education Allowable Cost Payment	(V-H)		549,222.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,706.65
1.	Actual Non-Levy Revenue	(V-J1)	41,706.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,399,701.09
1.	State Guaranteed Tax Base Aid	(V-L1)	1,911,742.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,487,958.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,527,226.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,513,511.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.04
1.	District Property Tax Levy Mills	(V-U1)	41.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	10,040,738.38

Budget Uses

Expenditure Budget	0002	10,040,738.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,079,627.08
Quality Educator	3111	336,831.00
At Risk Student	3112	38,526.65
Indian Education For All	3113	33,379.84
American Indian Achievement Gap	3114	16,264.00
State Spec Ed Allowable Cost Pymt to Districts	3115	549,222.05
Data For Achievement	3116	31,968.56
State Guaranteed Tax Base Aid	3120	1,911,742.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,258.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,448.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,487,958.44		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	3,001,469.90
Total Estimated Revenues to Fund Adopted Budget			0004	10,040,738.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,075,423.00

Budget Uses

Expenditure Budget	0002	1,075,423.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	138,665.88
Contingency	0006	13,866.59
Over-Schedule	0011	922,890.53
Fund Balance for Budget	TFS48	303,035.37
Operating Reserve	0961	215,084.60
Unreserved Fund Balance Reappropriated	0970	87,950.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	76,266.23
State On-Schedule Trans Reimb	3210	76,266.24
District Tax Levy	1110	834,939.76
District Mills	999	22.64
Total Estimated Revenues to Fund Adopted Budget	0004	1,075,423.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0586 Hellgate Elem

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13 Tuition Fund

Adopted Budget	0001	343,555.30

Budget Uses

Expenditure Budget	0002	343,555.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,555.30
Unreserved Fund Balance Reappropriated	0970	93,555.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	250,000.00
District Mills	999	6.78
Total Estimated Revenues to Fund Adopted Budget	0004	343,555.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0586 Hellgate Elem

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14 Retirement Fund

Adopted Budget	0001	1,493,945.00

Budget Uses

Expenditure Budget	0002	1,493,945.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	388,040.08
Operating Reserve	0961	298,789.00
Unreserved Fund Balance Reappropriated	0970	89,251.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,404,693.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,493,945.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	180,771.22

Budget Uses

Expenditure Budget	0002	180,771.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,466.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,466.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,304.54
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	180,771.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	133,289.79

Budget Uses

Expenditure Budget	0002	133,289.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,289.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,289.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	133,289.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	105,815.92

Budget Uses

Expenditure Budget	0002	105,815.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,815.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105,815.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,815.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

4

Taxable Value		36,882,814.00
Adopted Budget	0001	2,679,112.50

Budget Uses

Expenditure Budget	0002	2,539,112.50
Add To Fund Balance	0003	140,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-30,069.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,679,112.50
Jurisdiction Mills	999	72.64
Total Estimated Revenues to Fund Adopted Budget	0004	2,679,112.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	7,385,000.00	715,000.00	213,300.00	350.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	18,895,000.00	670,000.00	940,112.50	350.00
Total Bond Requirements							2,539,112.50

Total Debt Service Requirements	0002	2,539,112.50

Budget Report
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Submit ID: 0586-02502352

61 Building Reserve Fund

Adopted Budget		0001	260,282.48

Budget Uses

Expenditure Budget		0002	260,282.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,982.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,982.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	168,300.00	
District Tax Levy		1110	168,300.00
District Mills		999	4.56
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.56
Total Estimated Revenues to Fund Adopted Budget		0004	260,282.48

Budget Report
FY 2019

39 Powell

0717 Helmville Elem

Submit ID: 0717-31344080

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	943,880

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

39 Powell

0717 Helmville Elem

Submit ID: 0717-31344080

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	177,948.53	18,035.91	10%	10.14%	642.61	92,174.45	85,131.47	90.19
10 Transportation	40,200.00	5,731.40	20%	14.26%	0.00	11,570.24	28,629.76	30.33
11 Bus Depreciation	53,130.57	0.00	N/A	0.00%	53,130.57	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,500.00	4,915.47	20%	18.55%	0.00	26,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,282.85	0.00	N/A	0.00%	2,282.85	0.00	0.00	0.00
29 Flexibility	297.62	0.00	N/A	0.00%	297.62	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	300,359.57	28,682.78			56,353.65	130,244.69	113,761.23	120.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0717 Helmville Elem

Submit ID: 0717-31344080

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	65,628.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,574.37
D.	At Risk Student	(I-D)	39.46
E.	Indian Education For All	(I-E)	369.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	354.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,061.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	303.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	124,985.31
C.	Maximum Budget Limit	(II-C)	153,846.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	49,261.60
E.	Adopted Budget	(II-E)	174,246.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	133,621.02
H.	Maximum Budget Limit	(II-H)	167,133.86
I.	Highest Budget Without a Vote	(II-I)	177,948.53
J.	Highest Budget	(II-J)	177,948.53
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	177,948.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,794.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		241.06
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	241.06	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		642.61
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	642.61	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,678.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		177,948.53
	1. BASE Budget Limit	(V-A1)	133,621.02	
	2. Over-BASE Budget	(V-A2)	44,327.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,628.00
	1. Direct State Aid Paid By State	(V-B1)	65,628.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,574.37
D.	At Risk Student	(V-D)		39.46
E.	Indian Education For All	(V-E)		369.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		354.28
H.	Special Education Allowable Cost Payment	(V-H)		6,061.90
I.	Remaining Fund Balance Available	(V-I)		642.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		47.83
	1. Actual Non-Levy Revenue	(V-J1)	47.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		53,902.65
	1. State Guaranteed Tax Base Aid	(V-L1)	13,098.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,803.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		133,621.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		44,327.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		44,327.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.96
1.	District Property Tax Levy Mills	(V-U1)	46.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	177,948.53

Budget Uses

Expenditure Budget	0002	177,948.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	642.61
Direct State Aid	3110	65,628.00
Quality Educator	3111	6,574.37
At Risk Student	3112	39.46
Indian Education For All	3113	369.92
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,061.90
Data For Achievement	3116	354.28
State Guaranteed Tax Base Aid	3120	13,098.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,803.96		
Over-BASE Levy	1110(c)	44,327.51		
District Tax Levy			1110	85,131.47
Total Estimated Revenues to Fund Adopted Budget			0004	177,948.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,200.00

Budget Uses

Expenditure Budget	0002	40,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,518.40
Contingency	0006	1,051.84
Over-Schedule	0011	28,629.76
Fund Balance for Budget	TFS48	5,731.40
Operating Reserve	0961	5,731.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	5,785.12
State On-Schedule Trans Reimb	3210	5,785.12
District Tax Levy	1110	28,629.76
District Mills	999	30.33
Total Estimated Revenues to Fund Adopted Budget	0004	40,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	53,130.57

Budget Uses

Expenditure Budget	0002	53,130.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,130.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,130.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,130.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	10,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	39,840.00	6,660.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

39 Powell

0717 Helmville Elem

Submit ID: 0717-31344080

14 Retirement Fund

Adopted Budget	0001	26,500.00

Budget Uses

Expenditure Budget	0002	26,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,915.47
Operating Reserve	0961	4,915.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,282.85

Budget Uses

Expenditure Budget	0002	2,282.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,282.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,282.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,282.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	297.62

Budget Uses

Expenditure Budget	0002	297.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	297.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	297.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-39310057

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	77	*	21	1,573,197

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Arlene Hartman

(Signature) (Date)

Chairperson, School Trustees: Conn Forder

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-39310057

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,214,794.90	134,066.70	10%	11.04%	1.73	837,752.47	377,040.70	239.65
10 Transportation	184,000.00	36,800.00	20%	20.00%	13,088.32	37,853.64	133,058.04	84.58
11 Bus Depreciation	45,292.61	0.00	N/A	0.00%	20,197.79	0.00	25,094.82	15.95
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	154,000.00	30,800.00	20%	20.00%	13,588.84	140,411.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,722.12	0.00	N/A	0.00%	16,722.12	0.00	20,000.00	12.71
29 Flexibility	49,442.47	0.00	N/A	0.00%	49,442.47	0.00	0.00	0.00
61 Building Reserve	179,731.21	0.00	N/A	0.00%	124,731.21	0.00	55,000.00	34.96
Total of All Funds	1,863,983.31	201,666.70			237,772.48	1,016,017.27	610,193.56	387.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

08 Chouteau

Submit ID: 0146-39310057

0146 Highwood K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD ELEM	59
M1	HIGHWOOD MS	18
H1	HIGHWOOD HS 9-12	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	480,766.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,813.99
D.	At Risk Student	(I-D)	1,853.15
E.	Indian Education For All	(I-E)	2,132.48
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	2,042.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	17,312.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,868.43
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,604.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,571.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	903,252.93
C.	Maximum Budget Limit	(II-C)	1,124,455.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	289,597.19
E.	Adopted Budget	(II-E)	1,192,850.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	937,742.38
H.	Maximum Budget Limit	(II-H)	1,166,158.71
I.	Highest Budget Without a Vote	(II-I)	1,214,794.90
J.	Highest Budget	(II-J)	1,214,794.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,214,794.90

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			121,479.49
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			12,587.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,587.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			1.73
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	1.73		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			134,068.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,614.63	3,697.39	17,312.02
B.	Special Education RSBG to Coop	3,864.63	1,003.80	4,868.43
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,991.70	1,880.48	8,872.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	456,836.30	149,751.00	606,587.30
		613,153.30	462,387.00	1,075,540.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	216,443.12	163,222.61	379,665.73
H.	Special Education in BASE@40%	6,991.70	1,880.48	8,872.18
I.	Subsidized BASE Amount	223,434.82	165,103.09	388,537.91
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,214,794.90
	1. BASE Budget Limit	(V-A1)	937,742.38	
	2. Over-BASE Budget	(V-A2)	277,052.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		480,766.51
	1. Direct State Aid Paid By State	(V-B1)	480,766.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,813.99
D.	At Risk Student	(V-D)		1,853.15
E.	Indian Education For All	(V-E)		2,132.48
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		2,042.32

H.	Special Education Allowable Cost Payment	(V-H)		17,312.02
I.	Remaining Fund Balance Available	(V-I)		1.73
J.	Non-Levy Revenue and Funding Sources	(V-J)		120.83
1.	Actual Non-Levy Revenue	(V-J1)	120.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		388,415.35
1.	State Guaranteed Tax Base Aid	(V-L1)	288,427.17	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	99,988.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		937,742.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,052.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,052.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.51
T.	BASE Mills - High School	(V-T)		20.03
U.	Over-BASE Mills	(V-U)		176.11
1.	District Property Tax Levy Mills	(V-U1)	176.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		239.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,214,794.90

Budget Uses

Expenditure Budget	0002	1,214,794.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1.73
Direct State Aid	3110	480,766.51
Quality Educator	3111	43,813.99
At Risk Student	3112	1,853.15
Indian Education For All	3113	2,132.48
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,312.02
Data For Achievement	3116	2,042.32
State Guaranteed Tax Base Aid	3120	288,427.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	120.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	99,988.18		
Over-BASE Levy	1110(c)	277,052.52		
District Tax Levy			1110	377,040.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,214,794.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	184,000.00

Budget Uses

Expenditure Budget	0002	184,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,412.40
Contingency	0006	3,441.24
Over-Schedule	0011	146,146.36
Fund Balance for Budget	TFS48	49,888.32
Operating Reserve	0961	36,800.00
Unreserved Fund Balance Reappropriated	0970	13,088.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,926.82
State On-Schedule Trans Reimb	3210	18,926.82
District Tax Levy	1110	133,058.04
District Mills	999	84.58
Total Estimated Revenues to Fund Adopted Budget	0004	184,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	45,292.61

Budget Uses

Expenditure Budget	0002	45,292.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,197.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,197.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,094.82
District Mills	999	15.95
Total Estimated Revenues to Fund Adopted Budget	0004	45,292.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	0.00	16,920.00	0.00
1 BASE STATION	2013	1,050.00	0.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	0.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	0.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	0.00	8,000.00	0.00
Bus #10 - 4504	2010	20,385.00	0.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	0.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	0.00	18,123.52	0.00
Bus #9 - 5545 - From Elementary	2009	48,794.10	0.00	9,758.82	9,758.82
Bus #7 - 4074	2007	24,537.60	23,045.12	4,907.52	4,907.52
Bus #7 - 4074 - From Elementary	2007	52,142.40	35,037.72	10,428.48	10,428.48
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					25,094.82

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	154,000.00

Budget Uses

Expenditure Budget	0002	154,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,388.84
Operating Reserve	0961	30,800.00
Unreserved Fund Balance Reappropriated	0970	13,588.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,411.16
Total Estimated Revenues to Fund Adopted Budget	0004	154,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,722.12

Budget Uses

Expenditure Budget	0002	36,722.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,722.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,722.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	12.71
Total Estimated Revenues to Fund Adopted Budget	0004	36,722.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,442.47

Budget Uses

Expenditure Budget	0002	49,442.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,442.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,442.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,442.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	179,731.21

Budget Uses

Expenditure Budget		0002	179,731.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,731.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,731.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	55,000.00
District Mills		999	34.96
Building Reserves Voted Mills			34.96
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	179,731.21

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	275,000.00	5	0.00	55,000.00	55,000.00
Total					55,000.00

Budget Report
FY 2019

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-13082386

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 51	N/A	3,745,633

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ernest Marinko

(Signature) (Date)

Chairperson, School Trustees: Keith Beil

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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0932 Hinsdale Elem

Submit ID: 0932-13082386

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	577,958.41	58,843.80	10%	10.18%	51,621.42	274,173.66	252,163.33	67.32
10 Transportation	100,000.00	12,184.63	20%	12.18%	0.00	48,922.45	51,077.55	13.64
11 Bus Depreciation	181,082.67	0.00	N/A	0.00%	147,954.33	0.00	33,128.34	8.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	16,000.00	20%	20.00%	13,496.52	66,503.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,453.79	0.00	N/A	0.00%	2,953.79	0.00	12,500.00	3.34
29 Flexibility	28,753.62	0.00	N/A	0.00%	28,753.62	0.00	0.00	0.00
61 Building Reserve	143,741.55	0.00	N/A	0.00%	94,741.55	0.00	49,000.00	13.08
Total of All Funds	1,126,990.04	87,028.43			339,521.23	389,599.59	397,869.22	106.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0932 Hinsdale Elem

Submit ID: 0932-13082386

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	37 *
M1	HINSDALE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	206,622.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,766.93
D.	At Risk Student	(I-D)	4,703.41
E.	Indian Education For All	(I-E)	1,109.76
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,062.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,601.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,509.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	453.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	54
B.	BASE Budget Limit	(II-B)	437,572.48
C.	Maximum Budget Limit	(II-C)	543,186.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	138,128.87
E.	Adopted Budget	(II-E)	575,701.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	427,953.12
H.	Maximum Budget Limit	(II-H)	530,668.22
I.	Highest Budget Without a Vote	(II-I)	571,894.09
J.	Highest Budget	(II-J)	577,958.41
K.	Highest Voted Amount	(II-K)	6,064.32
L.	Amount Approved on Ballot by Voters	(II-L)	6,064.32
M.	Adopted Budget	(II-M)	577,958.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,795.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,047.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,047.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		51,621.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	51,621.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		110,465.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		577,958.41
1.	BASE Budget Limit	(V-A1)	427,953.12	
2.	Over-BASE Budget	(V-A2)	150,005.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		206,622.75
1.	Direct State Aid Paid By State	(V-B1)	206,622.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,766.93
D.	At Risk Student	(V-D)		4,703.41
E.	Indian Education For All	(V-E)		1,109.76
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,062.84
H.	Special Education Allowable Cost Payment	(V-H)		14,601.24
I.	Remaining Fund Balance Available	(V-I)		51,621.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,883.42
1.	Actual Non-Levy Revenue	(V-J1)	2,345.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,538.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,511.35
1.	State Guaranteed Tax Base Aid	(V-L1)	12,353.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,158.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		427,953.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		150,005.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		150,005.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.05
1.	District Property Tax Levy Mills	(V-U1)	40.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-13082386

01 General Fund

Adopted Budget	0001	577,958.41

Budget Uses

Expenditure Budget	0002	577,958.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	51,621.42
Direct State Aid	3110	206,622.75
Quality Educator	3111	28,766.93
At Risk Student	3112	4,703.41
Indian Education For All	3113	1,109.76
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,601.24
Data For Achievement	3116	1,062.84
State Guaranteed Tax Base Aid	3120	12,353.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	337.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,008.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,538.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,158.04		
Over-BASE Levy	1110(c)	150,005.29		
District Tax Levy			1110	252,163.33
Total Estimated Revenues to Fund Adopted Budget			0004	577,958.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

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Submit ID: 0932-13082386

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,475.20
Contingency	0006	4,447.25
Over-Schedule	0011	51,077.55
Fund Balance for Budget	TFS48	12,184.63
Operating Reserve	0961	12,184.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,461.22
State On-Schedule Trans Reimb	3210	24,461.23
District Tax Levy	1110	51,077.55
District Mills	999	13.64
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	181,082.67

Budget Uses

Expenditure Budget	0002	181,082.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,954.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,954.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,128.34
District Mills	999	8.84
Total Estimated Revenues to Fund Adopted Budget	0004	181,082.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD VISIONS 53 PASS	2017	41,750.00	8,350.00	8,350.00	8,350.00
2015 Mircobird 14 Pass 8133	2016	28,250.00	11,300.00	5,650.00	5,650.00
2017 Bluebird 53 Pass 8365	2016	31,366.70	12,546.68	6,273.34	6,273.34
2015 MICROBIRD 14 PASS 7759	2015	27,400.00	16,440.00	5,480.00	5,480.00
2016 BLUE BIRD 71 PASS 6838	2015	36,875.00	22,125.00	7,375.00	7,375.00
Total					33,128.34

Budget Report
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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
53 Valley

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14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,496.52
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	13,496.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	66,503.48
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,453.79

Budget Uses

Expenditure Budget	0002	15,453.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,953.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,953.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,500.00
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	15,453.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,753.62

Budget Uses

Expenditure Budget	0002	28,753.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,753.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,753.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,753.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	143,741.55

Budget Uses

Expenditure Budget		0002	143,741.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,741.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,741.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	49,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	49,000.00
District Mills		999	13.08
Building Reserves Voted Mills			13.08
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	143,741.55

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	245,000.00	5	98,000.00	49,000.00	49,000.00
Total					49,000.00

Budget Report
FY 2019

53 Valley

0933 Hinsdale H S

Submit ID: 0933-19410019

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	24	4,585,042

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ernest Marinko

(Signature) (Date)

Chairperson, School Trustees: Keith Beil

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

0933 Hinsdale H S

Submit ID: 0933-19410019

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	529,608.67	53,619.00	10%	10.12%	26,082.84	308,508.71	195,017.12	42.53
10 Transportation	100,000.00	20,000.00	20%	20.00%	8,220.18	47,262.60	44,517.22	9.71
11 Bus Depreciation	192,029.44	0.00	N/A	0.00%	153,647.78	0.00	38,381.66	8.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	14,579.42	60,420.58		
17 Adult Education	28,348.35	0.00	35%	0.00%	28,348.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,436.89	0.00	N/A	0.00%	3,936.89	0.00	12,500.00	2.73
29 Flexibility	27,887.63	0.00	N/A	0.00%	27,887.63	0.00	0.00	0.00
61 Building Reserve	145,665.59	0.00	N/A	0.00%	96,665.59	0.00	49,000.00	10.69
Total of All Funds	1,114,976.57	88,619.00			359,368.68	416,191.89	339,416.00	74.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

53 Valley

0933 Hinsdale H S

Submit ID: 0933-19410019

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	216,241.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,949.18
D.	At Risk Student	(I-D)	815.08
E.	Indian Education For All	(I-E)	522.24
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	500.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,994.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,204.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,409.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	410,939.69
C.	Maximum Budget Limit	(II-C)	511,651.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	109,536.73
E.	Adopted Budget	(II-E)	526,344.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	415,284.52
H.	Maximum Budget Limit	(II-H)	516,956.42
I.	Highest Budget Without a Vote	(II-I)	530,337.83
J.	Highest Budget	(II-J)	530,337.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	529,608.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,960.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		658.13
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	658.13	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,082.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,082.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,701.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		529,608.67
1.	BASE Budget Limit	(V-A1)	415,284.52	
2.	Over-BASE Budget	(V-A2)	114,324.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,241.61
1.	Direct State Aid Paid By State	(V-B1)	216,241.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,949.18
D.	At Risk Student	(V-D)		815.08
E.	Indian Education For All	(V-E)		522.24
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		500.16
H.	Special Education Allowable Cost Payment	(V-H)		6,994.60
I.	Remaining Fund Balance Available	(V-I)		26,082.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,224.12
1.	Actual Non-Levy Revenue	(V-J1)	1,855.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,368.75	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		143,740.69
1.	State Guaranteed Tax Base Aid	(V-L1)	61,293.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	82,446.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		415,284.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,753.90
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	1,753.90	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,570.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		114,324.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.98
U.	Over-BASE Mills	(V-U)		24.55
1.	District Property Tax Levy Mills	(V-U1)	24.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

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01 General Fund

Adopted Budget	0001	529,608.67

Budget Uses

Expenditure Budget	0002	529,608.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,082.84
Direct State Aid	3110	216,241.61
Quality Educator	3111	15,949.18
At Risk Student	3112	815.08
Indian Education For All	3113	522.24
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,994.60
Data For Achievement	3116	500.16
State Guaranteed Tax Base Aid	3120	61,293.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	180.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,675.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,368.75
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	1,753.90

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	82,446.87		
Over-BASE Levy	1110(c)	112,570.25		
District Tax Levy			1110	195,017.12
Total Estimated Revenues to Fund Adopted Budget			0004	529,608.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,966.00
Contingency	0006	4,296.60
Over-Schedule	0011	52,737.40
Fund Balance for Budget	TFS48	28,220.18
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	8,220.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,631.30
State On-Schedule Trans Reimb	3210	23,631.30
District Tax Levy	1110	44,517.22
District Mills	999	9.71
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	192,029.44

Budget Uses

Expenditure Budget	0002	192,029.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,647.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,647.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,381.66
District Mills	999	8.37
Total Estimated Revenues to Fund Adopted Budget	0004	192,029.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD VISIONS 53 PASS 1BAKCCEH3JF331938	2017	41,750.00	8,350.00	8,350.00	8,350.00
2015 Mircbird 14 pass 8133	2016	28,250.00	11,300.00	5,650.00	5,650.00
2017 bluebird 53 pass 8365	2016	57,633.30	23,053.32	11,526.66	11,526.66
2015 CHEVROLET MICROBIRD	2015	27,400.00	16,440.00	5,480.00	5,480.00
2016 BLUE BIRD 6838	2015	36,875.00	14,025.00	7,375.00	7,375.00
Total					38,381.66

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,579.42
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	14,579.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,420.58
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,348.35

Budget Uses

Expenditure Budget	0002	28,348.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,348.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,348.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,348.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,436.89

Budget Uses

Expenditure Budget	0002	16,436.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,936.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,936.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,500.00
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	16,436.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,887.63

Budget Uses

Expenditure Budget	0002	27,887.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,887.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,887.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,887.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	145,665.59

Budget Uses

Expenditure Budget		0002	145,665.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,665.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,665.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	49,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	49,000.00
District Mills		999	10.69
Building Reserves Voted Mills			10.69
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	145,665.59

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	245,000.00	5	98,000.00	49,000.00	49,000.00
Total					49,000.00

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-41809719

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 70	40	5,517,853

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Bergstrom

(Signature) (Date)

Chairperson, School Trustees: Dan Thomas

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-41809719

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,303,551.09	254,722.94	10%	19.54%	0.00	695,646.78	607,904.31	110.17
10 Transportation	185,000.00	37,000.00	20%	20.00%	617.95	93,374.05	91,008.00	16.49
11 Bus Depreciation	322,200.82	0.00	N/A	0.00%	322,080.82	120.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	175,000.00	35,000.00	20%	20.00%	26,014.93	148,985.07		
17 Adult Education	4,466.23	0.00	35%	0.00%	4,466.23	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,433.15	0.00	N/A	0.00%	33.15	0.00	16,400.00	2.97
29 Flexibility	58,588.64	0.00	N/A	0.00%	58,588.64	0.00	0.00	0.00
61 Building Reserve	76.01	0.00	N/A	0.00%	76.01	0.00	0.00	0.00
Total of All Funds	2,065,315.94	326,722.94			411,877.73	938,125.90	715,312.31	129.63

50 Debt Service **Tax Jurisdiction**								
25	133,350.00	0.00	20-9-438	0.00%	104,871.67	0.00	28,478.33	5.16

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	53 *
M1	HOBSON 7-8	17 *
H1	HOBSON HS 9-12	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	523,142.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,152.02
D.	At Risk Student	(I-D)	2,488.82
E.	Indian Education For All	(I-E)	2,393.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,292.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	15,809.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,269.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	161.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,810.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	991,831.11
C.	Maximum Budget Limit	(II-C)	1,230,059.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	293,240.68
E.	Adopted Budget	(II-E)	1,285,071.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,022,840.93
H.	Maximum Budget Limit	(II-H)	1,264,286.94
I.	Highest Budget Without a Vote	(II-I)	1,303,551.09
J.	Highest Budget	(II-J)	1,303,551.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,303,551.09

Budget Report
FY 2019

23 Judith Basin

Submit ID: 0469-41809719

0469 Hobson K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			130,355.11
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			124,367.83
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	124,367.83		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			254,722.94

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	9,787.05	6,022.80	15,809.85
B.	Special Education RSBG to Coop	3,262.35	2,007.60	5,269.95
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,219.76	3,212.16	8,431.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	416,337.40	285,050.00	701,387.40
		572,654.40	597,686.00	1,170,340.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	202,147.00	210,983.16	413,130.16
H.	Special Education in BASE@40%	5,219.76	3,212.16	8,431.92
I.	Subsidized BASE Amount	207,366.76	214,195.32	421,562.08
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,303,551.09
	1. BASE Budget Limit	(V-A1)	1,022,840.93	
	2. Over-BASE Budget	(V-A2)	280,710.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		523,142.15
	1. Direct State Aid Paid By State	(V-B1)	523,142.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,152.02
D.	At Risk Student	(V-D)		2,488.82
E.	Indian Education For All	(V-E)		2,393.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,292.40

H.	Special Education Allowable Cost Payment	(V-H)		15,809.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		893.64
1.	Actual Non-Levy Revenue	(V-J1)	893.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		420,668.45
1.	State Guaranteed Tax Base Aid	(V-L1)	93,474.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	327,194.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,022,840.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,710.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,710.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.30
T.	BASE Mills - High School	(V-T)		23.00
U.	Over-BASE Mills	(V-U)		50.87
1.	District Property Tax Levy Mills	(V-U1)	50.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		110.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,303,551.09

Budget Uses

Expenditure Budget	0002	1,303,551.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	523,142.15
Quality Educator	3111	55,152.02
At Risk Student	3112	2,488.82
Indian Education For All	3113	2,393.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	15,809.85
Data For Achievement	3116	2,292.40
State Guaranteed Tax Base Aid	3120	93,474.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	893.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	327,194.15		
Over-BASE Levy	1110(c)	280,710.16		
District Tax Levy			1110	607,904.31
Total Estimated Revenues to Fund Adopted Budget			0004	1,303,551.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,885.50
Contingency	0006	8,488.55
Over-Schedule	0011	91,625.95
Fund Balance for Budget	TFS48	37,617.95
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	617.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	46,687.02
State On-Schedule Trans Reimb	3210	46,687.03
District Tax Levy	1110	91,008.00
District Mills	999	16.49
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-41809719

11 Bus Depreciation Fund

Adopted Budget	0001	322,200.82

Budget Uses

Expenditure Budget	0002	322,200.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322,080.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322,080.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	120.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322,200.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
#5	2016	87,550.00	24,514.00	17,510.00	0.00
BUS #2 2014 BLUEBIRD	2014	89,500.00	40,275.00	17,900.00	0.00
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	5,321.06	1,418.95	0.00
BUS #3	2011	81,246.00	45,496.80	16,249.20	0.00
IC Bus #4	2007	62,600.00	61,348.00	12,520.00	0.00
BUS #1 ACTIVITY INTERNATIONAL	2006	83,515.00	90,195.25	16,703.00	0.00
Bus #7	2001	74,995.00	112,492.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,014.93
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	26,014.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,985.07
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,466.23

Budget Uses

Expenditure Budget	0002	4,466.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,466.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,466.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,466.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0469 Hobson K-12 Schools

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,433.15

Budget Uses

Expenditure Budget	0002	16,433.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,400.00
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	16,433.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	58,588.64

Budget Uses

Expenditure Budget	0002	58,588.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,588.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,588.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,588.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-41809719

50 Debt Service Fund

25

Taxable Value		5,517,853.00
Adopted Budget	0001	133,350.00

Budget Uses

Expenditure Budget	0002	133,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104,871.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,871.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,478.33
Jurisdiction Mills	999	5.16
Total Estimated Revenues to Fund Adopted Budget	0004	133,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/15/2001	06/30/2021	800,000.00	122,500.00	57,500.00	9,000.00	175.00
High School Bond	03/15/2001	06/30/2021	800,000.00	122,500.00	57,500.00	9,000.00	175.00
Total Bond Requirements							133,350.00
Total Debt Service Requirements						0002	133,350.00

Budget Report
FY 2019

23 Judith Basin

0469 Hobson K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	76.01

Budget Uses

Expenditure Budget		0002	76.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	76.01

Budget Report
FY 2019

45 Sanders

Submit ID: 0815-06641511

0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 137	76	2,080,570

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	128	70	1,953,481
Non-located - 24 Lake	9	6	127,089

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Jackson

(Signature) (Date)

Chairperson, School Trustees: Dirk Roomsa

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

Submit ID: 0815-06641511

0815 Hot Springs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,807,760.60	177,352.67	10%	9.81%	0.00	1,496,959.62	310,800.98	149.39
10 Transportation	281,268.00	32,166.83	20%	11.44%	0.00	85,531.53	195,736.47	94.08
11 Bus Depreciation	121,045.47	0.00	N/A	0.00%	56,352.12	0.00	64,693.35	31.09
13 Tuition	24,530.00		N/A		0.00	0.00	24,530.00	11.79
14 Retirement	246,940.00	49,388.00	20%	20.00%	9,807.94	237,132.06		
17 Adult Education	5,120.00	1,792.00	35%	35.00%	4,682.04	0.00	437.96	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,000.00	0.00	N/A	0.00%	0.00	0.00	20,000.00	9.61
29 Flexibility	16.94	0.00	N/A	0.00%	16.94	0.00	0.00	0.00
61 Building Reserve	20,805.70	0.00	N/A	0.00%	0.00	0.00	20,805.70	10.00
Total of All Funds	2,527,486.71	260,699.50			70,859.04	1,819,623.21	637,004.46	306.17

50 Debt Service **Tax Jurisdiction**								
04HS	63,060.00	63,060.00	20-9-438	100.00%	1,414.91	0.00	61,645.09	29.63

Budget Report
FY 2019

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Submit ID: 0815-06641511

0815 Hot Springs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	99 *
M1	HOT SPRINGS MS 7-8	38 *
H1	HOT SPRINGS HS 9-12	76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	818,652.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,304.01
D.	At Risk Student	(I-D)	13,657.96
E.	Indian Education For All	(I-E)	4,634.88
F.	American Indian Achievement Gap	(I-F)	10,914.00
G.	Data For Achievement	(I-G)	4,438.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	29,210.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,736.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,966.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,341.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	240
B.	BASE Budget Limit	(II-B)	1,745,748.01
C.	Maximum Budget Limit	(II-C)	2,169,954.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,871.44
E.	Adopted Budget	(II-E)	1,941,619.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,611,889.16
H.	Maximum Budget Limit	(II-H)	2,001,545.09
I.	Highest Budget Without a Vote	(II-I)	1,807,760.60
J.	Highest Budget	(II-J)	2,001,545.09
K.	Highest Voted Amount	(II-K)	193,784.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,807,760.60

Budget Report
FY 2019

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Submit ID: 0815-06641511

0815 Hot Springs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		177,352.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		177,352.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,767.26	11,443.32	29,210.58
B.	Special Education RSBG to Coop	5,922.42	3,814.44	9,736.86
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,475.87	6,103.10	15,578.98

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	821,573.30	540,911.00	1,362,484.30
		977,890.30	853,547.00	1,831,437.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	345,195.28	301,302.09	646,497.37
H.	Special Education in BASE@40%	9,475.87	6,103.10	15,578.98
I.	Subsidized BASE Amount	354,671.15	307,405.19	662,076.35
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,807,760.60
1.	BASE Budget Limit	(V-A1)	1,611,889.16	
2.	Over-BASE Budget	(V-A2)	195,871.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		818,652.47
1.	Direct State Aid Paid By State	(V-B1)	818,652.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,304.01
D.	At Risk Student	(V-D)		13,657.96
E.	Indian Education For All	(V-E)		4,634.88
F.	American Indian Achievement Gap	(V-F)		10,914.00
G.	Data For Achievement	(V-G)		4,438.92

H.	Special Education Allowable Cost Payment	(V-H)		29,210.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,030.30
1.	Actual Non-Levy Revenue	(V-J1)	1,030.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		661,046.04
1.	State Guaranteed Tax Base Aid	(V-L1)	546,116.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	114,929.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,611,889.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,871.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.53
T.	BASE Mills - High School	(V-T)		19.72
U.	Over-BASE Mills	(V-U)		94.14
1.	District Property Tax Levy Mills	(V-U1)	94.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		149.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0815 Hot Springs K-12

01 General Fund

Adopted Budget	0001	1,807,760.60

Budget Uses

Expenditure Budget	0002	1,807,760.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	818,652.47
Quality Educator	3111	68,304.01
At Risk Student	3112	13,657.96
Indian Education For All	3113	4,634.88
American Indian Achievement Gap	3114	10,914.00
State Spec Ed Allowable Cost Pymt to Districts	3115	29,210.58
Data For Achievement	3116	4,438.92
State Guaranteed Tax Base Aid	3120	546,116.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	285.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	444.55
Rentals	1910	300.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	114,929.54		
Over-BASE Levy	1110(c)	195,871.44		
District Tax Levy			1110	310,800.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,807,760.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	281,268.00

Budget Uses

Expenditure Budget	0002	281,268.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,755.94
Contingency	0006	7,775.59
Over-Schedule	0011	195,736.47
Fund Balance for Budget	TFS48	32,166.83
Operating Reserve	0961	32,166.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	42,765.76
State On-Schedule Trans Reimb	3210	42,765.77
District Tax Levy	1110	195,736.47
District Mills	999	94.08
Total Estimated Revenues to Fund Adopted Budget	0004	281,268.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	121,045.47

Budget Uses

Expenditure Budget	0002	121,045.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,352.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,352.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,693.35
District Mills	999	31.09
Total Estimated Revenues to Fund Adopted Budget	0004	121,045.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Bluebird All American Bus	2018	158,316.25	0.00	31,663.25	15,831.63
2017 International Bus	2017	85,182.19	17,036.44	17,036.44	8,518.22
2015 INTERNATIONAL #3136	2015	85,925.76	34,371.06	17,185.15	8,592.48
2010 International (Heat Bus)	2010	71,116.09	56,892.88	14,223.22	7,111.61
2010 International (Heat Bus) From Elementary	2010	71,116.09	42,669.66	14,223.22	7,111.61
2009 INTERNATIONAL #1125	2009	40,889.00	36,800.10	8,177.80	4,088.90
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	24,533.40	8,177.80	4,088.90
2006 INTERNATIONAL #8650	2007	46,750.00	51,425.00	9,350.00	4,675.00
2006 INTERNATIONAL #8650 From Elementary	2007	46,750.00	28,050.00	9,350.00	4,675.00
Total					64,693.35

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13 Tuition Fund

Adopted Budget	0001	24,530.00

Budget Uses

Expenditure Budget	0002	24,530.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,530.00
District Mills	999	11.79
Total Estimated Revenues to Fund Adopted Budget	0004	24,530.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	246,940.00

Budget Uses

Expenditure Budget	0002	246,940.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,195.94
Operating Reserve	0961	49,388.00
Unreserved Fund Balance Reappropriated	0970	9,807.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	237,132.06
Total Estimated Revenues to Fund Adopted Budget	0004	246,940.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,120.00

Budget Uses

Expenditure Budget	0002	5,120.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,474.04
Operating Reserve	0961	1,792.00
Unreserved Fund Balance Reappropriated	0970	4,682.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	437.96
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	5,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	9.61
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	16.94

Budget Uses

Expenditure Budget	0002	16.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

04HS

Taxable Value		2,080,570.00
Adopted Budget	0001	63,060.00

Budget Uses

Expenditure Budget	0002	63,060.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,474.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	63,060.00
Unreserved Fund Balance Reappropriated	0970	1,414.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,645.09
Jurisdiction Mills	999	29.63
Total Estimated Revenues to Fund Adopted Budget	0004	63,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	01/15/2003	06/30/2023	400,000.00	110,000.00	25,000.00	6,180.00	350.00
High School Bond	01/15/2003	06/30/2023	400,000.00	110,000.00	25,000.00	6,180.00	350.00
Total Bond Requirements							63,060.00
Total Debt Service Requirements						0002	63,060.00

Budget Report
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0815 Hot Springs K-12

61 Building Reserve Fund

Adopted Budget		0001	20,805.70

Budget Uses

Expenditure Budget		0002	20,805.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,805.70	
District Tax Levy		1110	20,805.70
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	20,805.70

Budget Report
FY 2019

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Submit ID: 0983-05388418

0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 559	268	10,306,879

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Huck

(Signature) (Date)

Chairperson, School Trustees: Clint Johannes

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Submit ID: 0983-05388418

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,829,349.64	1,018,790.00	10%	17.48%	0.00	4,578,741.87	1,250,607.77	121.33
10 Transportation	988,812.50	197,762.50	20%	20.00%	315,206.50	308,795.07	364,810.93	35.39
11 Bus Depreciation	437,789.60	0.00	N/A	0.00%	235,084.00	19,826.00	182,879.60	17.74
13 Tuition	189,781.08		N/A		16,015.00	10,000.00	163,766.08	15.89
14 Retirement	906,345.31	181,269.06	20%	20.00%	69,381.94	836,963.37		
17 Adult Education	26,000.00	0.00	35%	0.00%	6,969.00	1.00	19,030.00	1.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84,300.00	0.00	N/A	0.00%	24,300.00	8,915.00	51,085.00	4.96
29 Flexibility	35,230.00	0.00	N/A	0.00%	35,230.00	0.00	0.00	0.00
61 Building Reserve	184,324.00	0.00	N/A	0.00%	70,924.00	3.00	113,399.00	11.00
Total of All Funds	8,681,932.13	1,397,821.56			773,110.44	5,763,245.31	2,145,578.38	208.16

50 Debt Service **Tax Jurisdiction**								
816001103	623,491.38	0.00	20-9-438	0.00%	17,387.00	83,852.00	522,252.38	50.67

Budget Report
FY 2019

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0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	429 *
M1	HUNTLEY PROJECT 7-8	130 *
H1	HUNTLEY PROJECT HS 9-12	268

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,537,930.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	213,868.22
D.	At Risk Student	(I-D)	28,774.31
E.	Indian Education For All	(I-E)	17,995.52
F.	American Indian Achievement Gap	(I-F)	8,132.00
G.	Data For Achievement	(I-G)	17,234.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	234,861.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	41,205.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,616.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,984.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	834
B.	BASE Budget Limit	(II-B)	5,107,175.13
C.	Maximum Budget Limit	(II-C)	6,391,932.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,898.82
E.	Adopted Budget	(II-E)	5,763,073.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,173,450.82
H.	Maximum Budget Limit	(II-H)	6,474,630.66
I.	Highest Budget Without a Vote	(II-I)	5,829,349.64
J.	Highest Budget	(II-J)	6,474,630.66
K.	Highest Voted Amount	(II-K)	645,281.02
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,829,349.64

Budget Report
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0983 Huntley Project K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		582,934.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		435,855.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	435,855.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,018,790.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	159,367.17	75,494.15	234,861.32
B.	Special Education RSBG to Coop	27,755.07	13,450.92	41,205.99
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	74,848.90	35,578.03	110,426.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	174,559.00	312,636.00	487,195.00
F.	100% Of Per Student Entitlement	3,295,943.30	1,894,559.00	5,190,502.30
		3,470,502.30	2,207,195.00	5,677,697.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,225,087.31	779,139.84	2,004,227.15
H.	Special Education in BASE@40%	74,848.90	35,578.03	110,426.92
I.	Subsidized BASE Amount	1,299,936.21	814,717.87	2,114,654.07
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,829,349.64
1.	BASE Budget Limit	(V-A1)	5,173,450.82	
2.	Over-BASE Budget	(V-A2)	655,898.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,537,930.70
1.	Direct State Aid Paid By State	(V-B1)	2,537,930.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		213,868.22
D.	At Risk Student	(V-D)		28,774.31
E.	Indian Education For All	(V-E)		17,995.52
F.	American Indian Achievement Gap	(V-F)		8,132.00
G.	Data For Achievement	(V-G)		17,234.68

H.	Special Education Allowable Cost Payment	(V-H)		234,861.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		145,176.00
1.	Actual Non-Levy Revenue	(V-J1)	20,582.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	124,594.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,969,478.07
1.	State Guaranteed Tax Base Aid	(V-L1)	1,374,769.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	594,708.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,173,450.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		655,898.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		655,898.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.63
T.	BASE Mills - High School	(V-T)		20.06
U.	Over-BASE Mills	(V-U)		63.64
1.	District Property Tax Levy Mills	(V-U1)	63.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,829,349.64

Budget Uses

Expenditure Budget	0002	5,829,349.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,537,930.70
Quality Educator	3111	213,868.22
At Risk Student	3112	28,774.31
Indian Education For All	3113	17,995.52
American Indian Achievement Gap	3114	8,132.00
State Spec Ed Allowable Cost Pymt to Districts	3115	234,861.32
Data For Achievement	3116	17,234.68
State Guaranteed Tax Base Aid	3120	1,374,769.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,582.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	124,594.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	594,708.95		
Over-BASE Levy	1110(c)	655,898.82		
District Tax Levy			1110	1,250,607.77
Total Estimated Revenues to Fund Adopted Budget			0004	5,829,349.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	988,812.50

Budget Uses

Expenditure Budget	0002	988,812.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	245,352.79
Contingency	0006	24,535.28
Over-Schedule	0011	718,924.43
Fund Balance for Budget	TFS48	512,969.00
Operating Reserve	0961	197,762.50
Unreserved Fund Balance Reappropriated	0970	315,206.50

Estimated Funding Sources

Coal Gross Proceeds	1123	38,907.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	134,944.03
State On-Schedule Trans Reimb	3210	134,944.04
District Tax Levy	1110	364,810.93
District Mills	999	35.39
Total Estimated Revenues to Fund Adopted Budget	0004	988,812.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	437,789.60

Budget Uses

Expenditure Budget	0002	437,789.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	235,084.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	235,084.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	19,826.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	182,879.60
District Mills	999	17.74
Total Estimated Revenues to Fund Adopted Budget	0004	437,789.60

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0983-05388418

0983 Huntley Project K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird 81-17C	2017	115,850.00	0.00	23,170.00	0.00
2017 Thomas 46-17D	2017	153,701.00	0.00	30,740.20	30,740.20
2018 Bluebird 78-18B	2017	120,388.00	0.00	24,077.60	0.00
2018 Bluebird 81-18A	2017	116,936.00	0.00	23,387.20	0.00
2017 Thomas 83-17A	2016	113,027.00	45,210.80	22,605.40	0.00
2017 Thomas 83-17B	2016	113,027.00	45,210.80	22,605.40	0.00
2014 Thomas - 46 - 14A	2015	144,665.00	57,866.00	28,933.00	28,933.00
2015 Thomas - 84 - 15B	2015	111,047.00	44,418.40	22,209.40	10,000.00
2015 Thomas - 84 -15A	2015	111,047.00	44,418.40	22,209.40	10,000.00
2014 Thomas 53 - 14C	2013	97,664.00	78,130.40	19,532.80	19,532.80
2014 Thomas 82 - 14B	2013	109,556.00	87,644.60	21,911.20	11,000.00
2012 Thomas 48-12B	2012	87,000.00	69,600.00	17,400.00	7,400.00
2012 Thomas 84-12A	2012	93,000.00	84,400.00	18,600.00	7,900.00
2010 Thomas 84-10A	2011	105,015.00	126,018.00	21,003.00	21,003.00
2011 Thomas 84-11A	2011	94,529.00	113,433.00	18,905.80	18,905.80
2009 Bluebird 84-09B	2009	87,324.00	113,519.60	17,464.80	17,464.80
2002 Bluebird 84-02A	2008	48,000.00	72,000.00	N/A	NA
2005 Bluebird 84-05A	2008	65,000.00	97,500.00	N/A	NA
2009 Bluebird 84-09A	2008	104,500.00	94,050.00	20,900.00	0.00
2007 Bluebird 84-07A	2007	79,000.00	118,500.00	N/A	NA
2007 Bluebird 84-07B	2007	79,000.00	118,500.00	N/A	NA
2008 Thomas 48-08A	2007	97,000.00	145,500.00	N/A	NA
2001 Bluebird 24-01A	2006	16,500.00	24,750.00	N/A	NA
2006 84 Bluebird-06A	2006	71,700.00	107,550.00	N/A	NA
2006 Bluebird 84-06B	2006	71,700.00	107,550.00	N/A	NA
1997 Bluebird 84-97B	2004	32,000.00	48,000.00	N/A	NA
1994 Bluebird 84	2002	25,000.00	37,500.00	N/A	NA
2000 Bluebird 48-00B	2000	44,216.97	66,325.46	N/A	NA
1983 4WD Collins 19	1998	3,500.00	5,250.00	N/A	NA
Total					182,879.60

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0983-05388418

0983 Huntley Project K-12 Schools

13 Tuition Fund

Adopted Budget	0001	189,781.08

Budget Uses

Expenditure Budget	0002	189,781.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,015.00
Unreserved Fund Balance Reappropriated	0970	16,015.00

Estimated Funding Sources

Coal Gross Proceeds	1123	10,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	163,766.08
District Mills	999	15.89
Total Estimated Revenues to Fund Adopted Budget	0004	189,781.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	906,345.31

Budget Uses

Expenditure Budget	0002	906,345.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	250,651.00
Operating Reserve	0961	181,269.06
Unreserved Fund Balance Reappropriated	0970	69,381.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	836,963.37
Total Estimated Revenues to Fund Adopted Budget	0004	906,345.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,969.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,969.00

Estimated Funding Sources

Coal Gross Proceeds	1123	1.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,030.00
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	84,300.00

Budget Uses

Expenditure Budget	0002	84,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,300.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,300.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	8,915.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,085.00
District Mills	999	4.96
Total Estimated Revenues to Fund Adopted Budget	0004	84,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,230.00

Budget Uses

Expenditure Budget	0002	35,230.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,230.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,230.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,230.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0983-05388418

0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		10,306,879.00
Adopted Budget	0001	623,491.38

Budget Uses

Expenditure Budget	0002	623,491.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,179,148.00
Fund Balance In Sinking Fund	0960	5,161,761.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,387.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	83,852.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	522,252.38
Jurisdiction Mills	999	50.67
Total Estimated Revenues to Fund Adopted Budget	0004	623,491.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/11/2009	12/01/2024	3,900,000.00	1,684,271.86	198,436.55	50,700.00	300.00
High School Bond	09/11/2009	12/01/2024	5,850,000.00	2,526,407.73	297,654.83	76,050.00	350.00
Total Bond Requirements							623,491.38
Total Debt Service Requirements						0002	623,491.38

61 Building Reserve Fund

Adopted Budget		0001	184,324.00

Budget Uses

Expenditure Budget		0002	184,324.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,924.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,924.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	1.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	113,399.00	
District Tax Levy		1110	113,399.00
District Mills		999	11.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			11.00
Total Estimated Revenues to Fund Adopted Budget		0004	184,324.00

Budget Report
FY 2019

52 Treasure

Submit ID: 0923-56876655

0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	* 19	5,141,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robin Weinmeister

(Signature) (Date)

Chairperson, School Trustees: Charles Hopf

(Signature) (Date)

County Superintendent: Tamara Kimball

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

52 Treasure

Submit ID: 0923-56876655

0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,182,728.33	155,933.83	10%	13.18%	0.00	483,403.78	699,324.55	136.03
10 Transportation	175,000.00	35,000.00	20%	20.00%	30,016.52	29,945.30	115,038.18	22.38
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	144,000.00	28,800.00	20%	20.00%	99,078.08	44,921.92		
17 Adult Education	7,521.57	0.00	35%	0.00%	7,521.57	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,030.45	0.00	N/A	0.00%	23,030.45	0.00	0.00	0.00
29 Flexibility	704.31	0.00	N/A	0.00%	704.31	0.00	0.00	0.00
61 Building Reserve	372,547.96	0.00	N/A	0.00%	336,047.96	0.00	36,500.00	7.10
Total of All Funds	1,905,532.62	219,733.83			496,398.89	558,271.00	850,862.73	165.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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Submit ID: 0923-56876655

0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	38 *
M1	HYSHAM 7-8	6 *
H1	HYSHAM HS 9-12	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	383,925.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,205.00
D.	At Risk Student	(I-D)	3,612.84
E.	Indian Education For All	(I-E)	1,370.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,312.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,409.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,710.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,471.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	65
B.	BASE Budget Limit	(II-B)	767,514.11
C.	Maximum Budget Limit	(II-C)	954,326.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	411,366.44
E.	Adopted Budget	(II-E)	1,178,880.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	739,674.03
H.	Maximum Budget Limit	(II-H)	919,924.68
I.	Highest Budget Without a Vote	(II-I)	1,151,040.47
J.	Highest Budget	(II-J)	1,182,728.33
K.	Highest Voted Amount	(II-K)	31,687.86
L.	Amount Approved on Ballot by Voters	(II-L)	31,687.86
M.	Adopted Budget	(II-M)	1,182,728.33

Budget Report
FY 2019

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0923 Hysham K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		118,272.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		37,661.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	37,661.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,933.83

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	8,568.03	2,841.66	11,409.69
B.	Special Education RSBG to Coop	2,107.98	602.28	2,710.26
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,270.40	1,377.58	5,647.98

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	254,441.90	135,498.50	389,940.40
		410,758.90	448,134.50	858,893.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	144,997.89	158,191.48	303,189.37
H.	Special Education in BASE@40%	4,270.40	1,377.58	5,647.98
I.	Subsidized BASE Amount	149,268.29	159,569.06	308,837.35
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,182,728.33
1.	BASE Budget Limit	(V-A1)	739,674.03	
2.	Over-BASE Budget	(V-A2)	443,054.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		383,925.34
1.	Direct State Aid Paid By State	(V-B1)	383,925.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,205.00
D.	At Risk Student	(V-D)		3,612.84
E.	Indian Education For All	(V-E)		1,370.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,312.92

H.	Special Education Allowable Cost Payment	(V-H)		11,409.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		527.85
	1. Actual Non-Levy Revenue	(V-J1)	527.85	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		308,309.51
	1. State Guaranteed Tax Base Aid	(V-L1)	52,039.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,270.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		739,674.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		443,054.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		443,054.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.79
T.	BASE Mills - High School	(V-T)		21.06
U.	Over-BASE Mills	(V-U)		86.18
	1. District Property Tax Levy Mills	(V-U1)	86.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		136.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

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0923 Hysham K-12 Schools

01 General Fund

Adopted Budget	0001	1,182,728.33

Budget Uses

Expenditure Budget	0002	1,182,728.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	383,925.34
Quality Educator	3111	29,205.00
At Risk Student	3112	3,612.84
Indian Education For All	3113	1,370.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,409.69
Data For Achievement	3116	1,312.92
State Guaranteed Tax Base Aid	3120	52,039.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	527.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,270.25		
Over-BASE Levy	1110(c)	443,054.30		
District Tax Levy			1110	699,324.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,182,728.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,223.00
Contingency	0006	2,722.30
Over-Schedule	0011	145,054.70
Fund Balance for Budget	TFS48	65,016.52
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	30,016.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,972.65
State On-Schedule Trans Reimb	3210	14,972.65
District Tax Levy	1110	115,038.18
District Mills	999	22.38
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0923 Hysham K-12 Schools

14 Retirement Fund

Adopted Budget	0001	144,000.00

Budget Uses

Expenditure Budget	0002	144,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,878.08
Operating Reserve	0961	28,800.00
Unreserved Fund Balance Reappropriated	0970	99,078.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,921.92
Total Estimated Revenues to Fund Adopted Budget	0004	144,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0923 Hysham K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	7,521.57

Budget Uses

Expenditure Budget	0002	7,521.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,521.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,521.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,521.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,030.45

Budget Uses

Expenditure Budget	0002	23,030.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,030.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,030.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,030.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0923 Hysham K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	704.31

Budget Uses

Expenditure Budget	0002	704.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	704.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	704.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	704.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	372,547.96

Budget Uses

Expenditure Budget		0002	372,547.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	336,047.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	336,047.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,500.00	
District Tax Levy		1110	36,500.00
District Mills		999	7.10
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.10
Total Estimated Revenues to Fund Adopted Budget		0004	372,547.96

Budget Report
FY 2019

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-20529386

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 313	N/A	4,472,046

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debi Orelup

(Signature) (Date)

Chairperson, School Trustees: Renae Scott

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

Submit ID: 0989-20529386

0989 Independent Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,779,797.00	147,294.87	10%	8.28%	0.00	1,437,473.62	342,323.38	76.56
10 Transportation	147,809.00	29,561.80	20%	20.00%	12,232.69	58,180.32	77,395.99	17.31
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	281,643.00		N/A		57,891.05	0.00	223,751.95	50.03
14 Retirement	260,424.00	52,084.80	20%	20.00%	290.97	260,133.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,082.56	0.00	N/A	0.00%	9,782.56	300.00	0.00	0.00
29 Flexibility	5.56	0.00	N/A	0.00%	5.56	0.00	0.00	0.00
61 Building Reserve	195,416.63	0.00	N/A	0.00%	148,516.63	4,360.00	44,720.00	10.00
Total of All Funds	2,675,177.75	228,941.47			228,719.46	1,760,446.97	688,191.32	153.90

50 Debt Service								
Tax Jurisdiction								
52 Elem	288,052.50	0.00	20-9-438	0.00%	15,255.88	0.00	272,796.62	61.00

Budget Report
FY 2019

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-20529386

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 313 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	800,979.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,118.50
D.	At Risk Student	(I-D)	2,844.75
E.	Indian Education For All	(I-E)	6,810.88
F.	American Indian Achievement Gap	(I-F)	3,210.00
G.	Data For Achievement	(I-G)	6,522.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	58,398.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,307.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,045.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	319
B.	BASE Budget Limit	(II-B)	1,591,039.46
C.	Maximum Budget Limit	(II-C)	1,970,827.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,389.54
E.	Adopted Budget	(II-E)	1,761,929.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,609,907.95
H.	Maximum Budget Limit	(II-H)	1,994,822.22
I.	Highest Budget Without a Vote	(II-I)	1,779,797.77
J.	Highest Budget	(II-J)	1,994,822.22
K.	Highest Voted Amount	(II-K)	215,024.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,779,797.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,294.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,294.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,779,797.00
1.	BASE Budget Limit	(V-A1)	1,609,907.95	
2.	Over-BASE Budget	(V-A2)	169,889.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		800,979.48
1.	Direct State Aid Paid By State	(V-B1)	800,979.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,118.50
D.	At Risk Student	(V-D)		2,844.75
E.	Indian Education For All	(V-E)		6,810.88
F.	American Indian Achievement Gap	(V-F)		3,210.00
G.	Data For Achievement	(V-G)		6,522.92
H.	Special Education Allowable Cost Payment	(V-H)		58,398.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,873.00
1.	Actual Non-Levy Revenue	(V-J1)	2,873.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		659,150.28
1.	State Guaranteed Tax Base Aid	(V-L1)	480,715.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	178,434.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,609,907.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	6,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,889.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,889.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.65
1.	District Property Tax Levy Mills	(V-U1)	36.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-20529386

01 General Fund

Adopted Budget	0001	1,779,797.00

Budget Uses

Expenditure Budget	0002	1,779,797.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	800,979.48
Quality Educator	3111	69,118.50
At Risk Student	3112	2,844.75
Indian Education For All	3113	6,810.88
American Indian Achievement Gap	3114	3,210.00
State Spec Ed Allowable Cost Pymt to Districts	3115	58,398.14
Data For Achievement	3116	6,522.92
State Guaranteed Tax Base Aid	3120	480,715.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,873.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	6,000.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	178,434.33		
Over-BASE Levy	1110(c)	163,889.05		
District Tax Levy			1110	342,323.38
Total Estimated Revenues to Fund Adopted Budget			0004	1,779,797.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,809.00

Budget Uses

Expenditure Budget	0002	147,809.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,891.20
Contingency	0006	5,289.12
Over-Schedule	0011	89,628.68
Fund Balance for Budget	TFS48	41,794.49
Operating Reserve	0961	29,561.80
Unreserved Fund Balance Reappropriated	0970	12,232.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,090.16
State On-Schedule Trans Reimb	3210	29,090.16
District Tax Levy	1110	77,395.99
District Mills	999	17.31
Total Estimated Revenues to Fund Adopted Budget	0004	147,809.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	281,643.00

Budget Uses

Expenditure Budget	0002	281,643.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,891.05
Unreserved Fund Balance Reappropriated	0970	57,891.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	223,751.95
District Mills	999	50.03
Total Estimated Revenues to Fund Adopted Budget	0004	281,643.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	260,424.00

Budget Uses

Expenditure Budget	0002	260,424.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,375.77
Operating Reserve	0961	52,084.80
Unreserved Fund Balance Reappropriated	0970	290.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,133.03
Total Estimated Revenues to Fund Adopted Budget	0004	260,424.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,082.56

Budget Uses

Expenditure Budget	0002	10,082.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,782.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,782.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,082.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.56

Budget Uses

Expenditure Budget	0002	5.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-20529386

50 Debt Service Fund

52 Elem

Taxable Value		4,472,046.00
Adopted Budget	0001	288,052.50

Budget Uses

Expenditure Budget	0002	282,052.50
Add To Fund Balance	0003	6,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,255.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,255.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	272,796.62
Jurisdiction Mills	999	61.00
Total Estimated Revenues to Fund Adopted Budget	0004	288,052.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	12/30/2008	06/30/2029	3,500,000.00	2,240,000.00	170,000.00	111,702.50	350.00
Total Bond Requirements							282,052.50
Total Debt Service Requirements						0002	282,052.50

Budget Report
FY 2019

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-20529386

61 Building Reserve Fund

Adopted Budget		0001	195,416.63

Budget Uses

Expenditure Budget		0002	195,416.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	148,516.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	148,516.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	2,180.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,720.00	
District Tax Levy		1110	44,720.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	195,416.63

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	661,250

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Joe Johnson

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,986.34	16,277.28	10%	15.96%	0.00	55,121.01	46,865.33	70.88
10 Transportation	900.00	180.00	20%	20.00%	571.10	328.90	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,250.00	2,450.00	20%	20.00%	1,713.83	10,536.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	21,358.43	0.00	N/A	0.00%	21,358.43	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	136,494.77	18,907.28			23,643.36	65,986.08	46,865.33	70.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 JACKSON K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,236.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	130.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,992.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	225.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	85,024.90
C.	Maximum Budget Limit	(II-C)	105,453.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,963.22
E.	Adopted Budget	(II-E)	107,988.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	79,023.12
H.	Maximum Budget Limit	(II-H)	99,277.47
I.	Highest Budget Without a Vote	(II-I)	101,986.34
J.	Highest Budget	(II-J)	108,475.45
K.	Highest Voted Amount	(II-K)	6,489.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,986.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,198.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,078.65
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,078.65	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,277.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,986.34
1.	BASE Budget Limit	(V-A1)	79,023.12	
2.	Over-BASE Budget	(V-A2)	22,963.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,236.38
1.	Direct State Aid Paid By State	(V-B1)	38,236.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		130.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.04
H.	Special Education Allowable Cost Payment	(V-H)		4,992.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		257.32
1.	Actual Non-Levy Revenue	(V-J1)	257.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,035.86
1.	State Guaranteed Tax Base Aid	(V-L1)	8,133.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,902.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		79,023.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,963.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,963.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.73
1.	District Property Tax Levy Mills	(V-U1)	34.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	101,986.34

Budget Uses

Expenditure Budget	0002	101,986.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,236.38
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	130.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,992.96
Data For Achievement	3116	125.04
State Guaranteed Tax Base Aid	3120	8,133.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	257.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,902.11		
Over-BASE Levy	1110(c)	22,963.22		
District Tax Levy			1110	46,865.33
Total Estimated Revenues to Fund Adopted Budget			0004	101,986.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

10 Transportation Fund

Adopted Budget	0001	900.00

Budget Uses

Expenditure Budget	0002	900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	800.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	751.10
Operating Reserve	0961	180.00
Unreserved Fund Balance Reappropriated	0970	571.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	328.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

14 Retirement Fund

Adopted Budget	0001	12,250.00

Budget Uses

Expenditure Budget	0002	12,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,163.83
Operating Reserve	0961	2,450.00
Unreserved Fund Balance Reappropriated	0970	1,713.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,536.17
Total Estimated Revenues to Fund Adopted Budget	0004	12,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

29 Flexibility Fund

Adopted Budget	0001	21,358.43

Budget Uses

Expenditure Budget	0002	21,358.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,358.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,358.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,358.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-53782909

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-87931998

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	271	20,805,353

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Sabrina Steketee

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-87931998

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,324,558.83	121,803.17	10%	5.24%	0.00	1,479,248.34	845,310.49	40.62
10 Transportation	250,679.35	50,135.87	20%	20.00%	25,954.20	104,743.51	119,981.64	5.77
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	63,043.00		N/A		9,068.16	0.00	53,974.84	2.59
14 Retirement	276,376.22	23,393.72	20%	8.46%	0.00	276,376.22		
17 Adult Education	29,000.50	0.00	35%	0.00%	24,873.38	0.00	4,127.12	0.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,695.54	0.00	N/A	0.00%	1,695.54	0.00	35,000.00	1.68
29 Flexibility	32,800.87	0.00	N/A	0.00%	32,800.87	0.00	0.00	0.00
61 Building Reserve	74,883.80	0.00	N/A	0.00%	35,483.80	0.00	39,400.00	1.89
Total of All Funds	3,088,038.11	195,332.76			129,875.95	1,860,368.07	1,097,794.09	52.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-87931998

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 271

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	996,005.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,704.22
D.	At Risk Student	(I-D)	5,697.51
E.	Indian Education For All	(I-E)	5,896.96
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	5,647.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	49,464.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,601.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,179.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	244
B.	BASE Budget Limit	(II-B)	1,752,515.72
C.	Maximum Budget Limit	(II-C)	2,188,736.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.09
E.	Adopted Budget	(II-E)	2,142,423.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,942,908.49
H.	Maximum Budget Limit	(II-H)	2,426,387.84
I.	Highest Budget Without a Vote	(II-I)	2,324,558.83
J.	Highest Budget	(II-J)	2,426,387.84
K.	Highest Voted Amount	(II-K)	101,829.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,324,558.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,803.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,803.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,324,558.83
1.	BASE Budget Limit	(V-A1)	1,942,908.49	
2.	Over-BASE Budget	(V-A2)	381,650.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		996,005.18
1.	Direct State Aid Paid By State	(V-B1)	996,005.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,704.22
D.	At Risk Student	(V-D)		5,697.51
E.	Indian Education For All	(V-E)		5,896.96
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		5,647.64
H.	Special Education Allowable Cost Payment	(V-H)		49,464.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,535.42
1.	Actual Non-Levy Revenue	(V-J1)	3,535.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		808,245.30
1.	State Guaranteed Tax Base Aid	(V-L1)	327,534.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	480,710.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,942,908.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		17,050.25
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	17,050.25	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		381,650.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		23.10
U.	Over-BASE Mills	(V-U)		17.52
1.	District Property Tax Levy Mills	(V-U1)	17.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-87931998

01 General Fund

Adopted Budget	0001	2,324,558.83

Budget Uses

Expenditure Budget	0002	2,324,558.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	996,005.18
Quality Educator	3111	66,704.22
At Risk Student	3112	5,697.51
Indian Education For All	3113	5,896.96
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	49,464.26
Data For Achievement	3116	5,647.64
State Guaranteed Tax Base Aid	3120	327,534.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,535.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	17,050.25

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	480,710.40		
Over-BASE Levy	1110(c)	364,600.09		
District Tax Levy			1110	845,310.49
Total Estimated Revenues to Fund Adopted Budget			0004	2,324,558.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,679.35

Budget Uses

Expenditure Budget	0002	250,679.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	95,221.37
Contingency	0006	9,522.14
Over-Schedule	0011	145,935.84
Fund Balance for Budget	TFS48	76,090.07
Operating Reserve	0961	50,135.87
Unreserved Fund Balance Reappropriated	0970	25,954.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	52,371.75
State On-Schedule Trans Reimb	3210	52,371.76
District Tax Levy	1110	119,981.64
District Mills	999	5.77
Total Estimated Revenues to Fund Adopted Budget	0004	250,679.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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22 Jefferson
0457 Jefferson H S

Submit ID: 0457-87931998

13 Tuition Fund

Adopted Budget	0001	63,043.00

Budget Uses

Expenditure Budget	0002	63,043.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,068.16
Unreserved Fund Balance Reappropriated	0970	9,068.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,974.84
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	63,043.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-87931998

14 Retirement Fund

Adopted Budget	0001	276,376.22

Budget Uses

Expenditure Budget	0002	276,376.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,393.72
Operating Reserve	0961	23,393.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	276,376.22
Total Estimated Revenues to Fund Adopted Budget	0004	276,376.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-87931998

17 Adult Education Fund

Adopted Budget	0001	29,000.50

Budget Uses

Expenditure Budget	0002	29,000.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,873.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,873.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,127.12
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,695.54

Budget Uses

Expenditure Budget	0002	36,695.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,695.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,695.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	36,695.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-87931998

29 Flexibility Fund

Adopted Budget	0001	32,800.87

Budget Uses

Expenditure Budget	0002	32,800.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,800.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,800.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,800.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson

Submit ID: 0457-87931998

0457 Jefferson H S

61 Building Reserve Fund

Adopted Budget		0001	74,883.80

Budget Uses

Expenditure Budget		0002	74,883.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,483.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,483.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,400.00	
District Tax Levy		1110	39,400.00
District Mills		999	1.89
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.89
Total Estimated Revenues to Fund Adopted Budget		0004	74,883.80

Budget Report
FY 2019

05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	264	N/A	7,707,116

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Melvin Stene

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0060 Joliet Elem

Submit ID: 0060-73503408

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,773,884.42	168,377.00	10%	9.49%	0.00	1,208,050.59	565,833.83	73.41
10 Transportation	126,124.51	24,734.94	20%	19.61%	3,928.06	67,369.58	54,826.87	7.11
11 Bus Depreciation	94,854.00	0.00	N/A	0.00%	79,721.00	0.00	15,133.00	1.96
13 Tuition	60,000.00		N/A		3,319.00	0.00	56,681.00	7.35
14 Retirement	250,000.00	50,000.00	20%	20.00%	37,386.00	212,614.00		
17 Adult Education	6,000.00	2,100.00	35%	35.00%	169.00	0.00	5,831.00	0.76
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,000.00	0.00	N/A	0.00%	0.00	0.00	30,000.00	3.89
29 Flexibility	373.00	0.00	N/A	0.00%	373.00	0.00	0.00	0.00
61 Building Reserve	30,219.00	9,781.00	N/A	32.37%	0.00	0.00	30,219.00	3.92
Total of All Funds	2,371,454.93	254,992.94			124,896.06	1,488,034.17	758,524.70	98.40

50 Debt Service Tax Jurisdiction								
0060	125,455.00	0.00	20-9-438	0.00%	5,459.00	0.00	119,996.00	15.57

Budget Report
FY 2019

05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	203
M1	JOLIET 7-8	61

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	767,908.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,105.53
D.	At Risk Student	(I-D)	4,191.26
E.	Indian Education For All	(I-E)	5,744.64
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	5,501.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	39,750.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,250.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,433.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	244
B.	BASE Budget Limit	(II-B)	1,401,760.14
C.	Maximum Budget Limit	(II-C)	1,732,140.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.37
E.	Adopted Budget	(II-E)	1,650,389.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,526,255.05
H.	Maximum Budget Limit	(II-H)	1,900,578.70
I.	Highest Budget Without a Vote	(II-I)	1,773,884.42
J.	Highest Budget	(II-J)	1,900,578.70
K.	Highest Voted Amount	(II-K)	126,694.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,773,884.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,377.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,377.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,773,884.42
1.	BASE Budget Limit	(V-A1)	1,526,255.05	
2.	Over-BASE Budget	(V-A2)	247,629.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		767,908.63
1.	Direct State Aid Paid By State	(V-B1)	767,908.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,105.53
D.	At Risk Student	(V-D)		4,191.26
E.	Indian Education For All	(V-E)		5,744.64
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		5,501.76
H.	Special Education Allowable Cost Payment	(V-H)		39,750.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,586.05
1.	Actual Non-Levy Revenue	(V-J1)	2,586.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		625,038.70
1.	State Guaranteed Tax Base Aid	(V-L1)	306,834.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	318,204.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,526,255.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,629.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.13
1.	District Property Tax Levy Mills	(V-U1)	32.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

01 General Fund

Adopted Budget	0001	1,773,884.42

Budget Uses

Expenditure Budget	0002	1,773,884.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	767,908.63
Quality Educator	3111	75,105.53
At Risk Student	3112	4,191.26
Indian Education For All	3113	5,744.64
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	39,750.48
Data For Achievement	3116	5,501.76
State Guaranteed Tax Base Aid	3120	306,834.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,585.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	318,204.46		
Over-BASE Levy	1110(c)	247,629.37		
District Tax Levy			1110	565,833.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,773,884.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

10 Transportation Fund

Adopted Budget	0001	126,124.51

Budget Uses

Expenditure Budget	0002	126,124.51
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,245.07
Contingency	0006	6,124.51
Over-Schedule	0011	58,754.93
Fund Balance for Budget	TFS48	28,663.00
Operating Reserve	0961	24,734.94
Unreserved Fund Balance Reappropriated	0970	3,928.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	33,684.79
State On-Schedule Trans Reimb	3210	33,684.79
District Tax Levy	1110	54,826.87
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	126,124.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	94,854.00

Budget Uses

Expenditure Budget	0002	94,854.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,721.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,721.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,133.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	94,854.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Blue Bird	2017	58,500.00	0.00	11,700.00	3,000.00
2016 Bluebird	2016	32,400.00	6,480.00	6,480.00	3,000.00
2011 Bluebird Vision 52 Pass	2014	26,250.00	21,000.00	5,250.00	3,000.00
2014 Bluebird All American 84 passenger	2014	65,700.00	35,900.00	13,140.00	3,000.00
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	15,200.00	3,800.00	3,000.00
RADIOS, CASES, BATTERIES	2013	4,845.00	4,845.00	969.00	133.00
2010 Thomas Freightliner	2010	42,742.50	64,113.75	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
2000 Bluebird	2000	28,630.00	42,945.00	N/A	NA
Total					15,133.00

Budget Report
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05 Carbon
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13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,319.00
Unreserved Fund Balance Reappropriated	0970	3,319.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,681.00
District Mills	999	7.35
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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05 Carbon
0060 Joliet Elem

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14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,386.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	37,386.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,614.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,269.00
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	169.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,831.00
District Mills	999	0.76
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0060 Joliet Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	3.89
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0060 Joliet Elem

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29 Flexibility Fund

Adopted Budget	0001	373.00

Budget Uses

Expenditure Budget	0002	373.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	373.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	373.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	373.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0060 Joliet Elem

Submit ID: 0060-73503408

50 Debt Service Fund
0060

Taxable Value		7,707,116.00
Adopted Budget	0001	125,455.00

Budget Uses

Expenditure Budget	0002	125,455.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,459.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,459.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,996.00
Jurisdiction Mills	999	15.57
Total Estimated Revenues to Fund Adopted Budget	0004	125,455.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/15/2003	06/30/2020	1,470,000.00	120,000.00	115,000.00	9,755.00	700.00
Total Bond Requirements							125,455.00
Total Debt Service Requirements						0002	125,455.00

61 Building Reserve Fund

Adopted Budget		0001	30,219.00

Budget Uses

Expenditure Budget		0002	30,219.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,781.00
Operating Reserve		0961	9,781.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,219.00	
District Tax Levy		1110	30,219.00
District Mills		999	3.92
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.92
Total Estimated Revenues to Fund Adopted Budget		0004	30,219.00

Budget Report
FY 2019

05 Carbon

0061 Joliet H S

Submit ID: 0061-96395132

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	121	8,488,987

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Melvin Stene

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0061 Joliet H S

Submit ID: 0061-96395132

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,162,182.41	125,166.00	10%	10.77%	0.00	850,538.09	311,644.32	36.72
10 Transportation	89,083.00	17,489.96	20%	19.63%	4,082.04	44,913.06	40,087.90	4.72
11 Bus Depreciation	46,613.90	106,733.00	N/A	228.97%	0.00	0.00	46,613.90	5.49
13 Tuition	30,000.00		N/A		198.00	0.00	29,802.00	3.51
14 Retirement	180,000.00	36,000.00	20%	20.00%	33,124.00	146,876.00		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	2,065.00	0.00	7,935.00	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,000.00	41.00	N/A	0.16%	0.00	0.00	25,000.00	2.94
29 Flexibility	149.00	0.00	N/A	0.00%	149.00	0.00	0.00	0.00
61 Building Reserve	25,000.00	6,963.00	N/A	27.85%	0.00	0.00	25,000.00	2.94
Total of All Funds	1,568,028.31	295,892.96			39,618.04	1,042,327.15	486,083.12	57.25

50 Debt Service **Tax Jurisdiction**								
Joliet High School District 7	146,765.00	10,909.00	20-9-438	7.43%	0.00	0.00	146,765.00	17.29

Budget Report
FY 2019

05 Carbon

0061 Joliet H S

Submit ID: 0061-96395132

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 121 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	524,090.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,903.23
D.	At Risk Student	(I-D)	1,321.21
E.	Indian Education For All	(I-E)	2,632.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,521.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	22,277.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,822.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,798.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	125
B.	BASE Budget Limit	(II-B)	1,022,036.07
C.	Maximum Budget Limit	(II-C)	1,274,267.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,165,602.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,018,865.56
H.	Maximum Budget Limit	(II-H)	1,270,217.52
I.	Highest Budget Without a Vote	(II-I)	1,162,182.41
J.	Highest Budget	(II-J)	1,270,217.52
K.	Highest Voted Amount	(II-K)	108,035.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,162,182.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		116,218.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,947.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,947.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,166.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,162,182.41
1.	BASE Budget Limit	(V-A1)	1,018,865.56	
2.	Over-BASE Budget	(V-A2)	143,316.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		524,090.51
1.	Direct State Aid Paid By State	(V-B1)	524,090.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,903.23
D.	At Risk Student	(V-D)		1,321.21
E.	Indian Education For All	(V-E)		2,632.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,521.64
H.	Special Education Allowable Cost Payment	(V-H)		22,277.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,879.00
1.	Actual Non-Levy Revenue	(V-J1)	2,879.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		422,239.79
1.	State Guaranteed Tax Base Aid	(V-L1)	253,912.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,327.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,018,865.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,316.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.84
U.	Over-BASE Mills	(V-U)		16.88
1.	District Property Tax Levy Mills	(V-U1)	16.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,162,182.41

Budget Uses

Expenditure Budget	0002	1,162,182.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	524,090.51
Quality Educator	3111	40,903.23
At Risk Student	3112	1,321.21
Indian Education For All	3113	2,632.96
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	22,277.22
Data For Achievement	3116	2,521.64
State Guaranteed Tax Base Aid	3120	253,912.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,407.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,472.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,327.47		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	311,644.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,162,182.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	89,083.00

Budget Uses

Expenditure Budget	0002	89,083.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,830.05
Contingency	0006	4,083.01
Over-Schedule	0011	44,169.94
Fund Balance for Budget	TFS48	21,572.00
Operating Reserve	0961	17,489.96
Unreserved Fund Balance Reappropriated	0970	4,082.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	22,456.53
State On-Schedule Trans Reimb	3210	22,456.53
District Tax Levy	1110	40,087.90
District Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	89,083.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	46,613.90

Budget Uses

Expenditure Budget	0002	46,613.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,733.00
Operating Reserve	0961	106,733.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	46,613.90
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	46,613.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Blue Bird	2017	39,000.00	0.00	7,800.00	7,800.00
2016 Bluebird	2016	48,600.00	9,720.00	9,720.00	9,720.00
2011 Bluebird Vision 53 passenger	2014	26,250.00	21,000.00	5,250.00	5,250.00
2014 Bluebird All-American 84 Passenger	2014	65,700.00	29,140.00	13,140.00	13,140.00
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	9,500.00	1,900.00	1,900.00
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	2,867.00	573.40	573.40
2010 Thomas Freightliner	2010	41,155.00	57,617.00	8,231.00	4,115.00
2010 Thomas Freightliner.	2010	41,155.00	57,617.00	8,231.00	4,115.50
2000 Bluebird	2000	28,630.00	42,945.00	N/A	NA
Total					46,613.90

Budget Report
FY 2019
05 Carbon
0061 Joliet H S

Submit ID: 0061-96395132

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	198.00
Unreserved Fund Balance Reappropriated	0970	198.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,802.00
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0061 Joliet H S

Submit ID: 0061-96395132

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,124.00
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	33,124.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,876.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0061 Joliet H S

Submit ID: 0061-96395132

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,565.00
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	2,065.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,935.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41.00
Operating Reserve	0961	41.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	149.00

Budget Uses

Expenditure Budget	0002	149.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0061 Joliet H S

Submit ID: 0061-96395132

50 Debt Service Fund
Joliet High School District 7

Taxable Value		8,488,987.00
Adopted Budget	0001	146,765.00

Budget Uses

Expenditure Budget	0002	146,765.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,909.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,909.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,765.00
Jurisdiction Mills	999	17.29
Total Estimated Revenues to Fund Adopted Budget	0004	146,765.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	03/15/2003	06/30/2020	1,720,000.00	140,000.00	135,000.00	11,415.00	350.00
Total Bond Requirements							146,765.00
Total Debt Service Requirements						0002	146,765.00

Budget Report
FY 2019
05 Carbon

0061 Joliet H S

Submit ID: 0061-96395132

61 Building Reserve Fund

Adopted Budget		0001	25,000.00

Budget Uses

Expenditure Budget		0002	25,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,963.00
Operating Reserve		0961	6,963.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.94
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.94
Total Estimated Revenues to Fund Adopted Budget		0004	25,000.00

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 96	N/A	1,708,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	850,834.86	82,259.86	10%	9.67%	0.00	576,661.13	274,173.73	160.46
10 Transportation	44,715.00	8,943.00	20%	20.00%	7,177.97	2,200.00	35,337.03	20.68
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	103,320.00	11,852.96	20%	11.47%	0.00	103,320.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,002.77	0.00	N/A	0.00%	1,002.77	0.00	0.00	0.00
29 Flexibility	8.54	0.00	N/A	0.00%	8.54	0.00	0.00	0.00
61 Building Reserve	19,351.65	0.00	N/A	0.00%	19,351.65	0.00	0.00	0.00
Total of All Funds	1,019,232.82	103,055.82			27,540.93	682,181.13	309,510.76	181.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	73 *
M1	JORDAN 7-8	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	324,799.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,373.75
D.	At Risk Student	(I-D)	2,387.47
E.	Indian Education For All	(I-E)	2,088.96
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	2,000.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,003.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,667.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,883.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	642,809.81
C.	Maximum Budget Limit	(II-C)	798,596.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,126.01
E.	Adopted Budget	(II-E)	847,756.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	644,833.62
H.	Maximum Budget Limit	(II-H)	801,360.41
I.	Highest Budget Without a Vote	(II-I)	850,834.86
J.	Highest Budget	(II-J)	850,834.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	850,834.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,259.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,259.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		850,834.86
1.	BASE Budget Limit	(V-A1)	644,833.62	
2.	Over-BASE Budget	(V-A2)	206,001.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		324,799.98
1.	Direct State Aid Paid By State	(V-B1)	324,799.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,373.75
D.	At Risk Student	(V-D)		2,387.47
E.	Indian Education For All	(V-E)		2,088.96
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		2,000.64
H.	Special Education Allowable Cost Payment	(V-H)		14,003.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		912.79
1.	Actual Non-Levy Revenue	(V-J1)	912.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		263,053.02
1.	State Guaranteed Tax Base Aid	(V-L1)	194,880.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	68,172.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		644,833.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		206,001.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		206,001.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		120.55
1.	District Property Tax Levy Mills	(V-U1)	120.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		160.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	850,834.86

Budget Uses

Expenditure Budget	0002	850,834.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	324,799.98
Quality Educator	3111	35,373.75
At Risk Student	3112	2,387.47
Indian Education For All	3113	2,088.96
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,003.01
Data For Achievement	3116	2,000.64
State Guaranteed Tax Base Aid	3120	194,880.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	912.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	68,172.49		
Over-BASE Levy	1110(c)	206,001.24		
District Tax Levy			1110	274,173.73
Total Estimated Revenues to Fund Adopted Budget			0004	850,834.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
17 Garfield
0377 Jordan Elem

Submit ID: 0377-09579970

10 Transportation Fund

Adopted Budget	0001	44,715.00

Budget Uses

Expenditure Budget	0002	44,715.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,000.00
Contingency	0006	200.00
Over-Schedule	0011	42,515.00
Fund Balance for Budget	TFS48	16,120.97
Operating Reserve	0961	8,943.00
Unreserved Fund Balance Reappropriated	0970	7,177.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,100.00
State On-Schedule Trans Reimb	3210	1,100.00
District Tax Levy	1110	35,337.03
District Mills	999	20.68
Total Estimated Revenues to Fund Adopted Budget	0004	44,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

14 Retirement Fund

Adopted Budget	0001	103,320.00

Budget Uses

Expenditure Budget	0002	103,320.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,852.96
Operating Reserve	0961	11,852.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,320.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,320.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,002.77

Budget Uses

Expenditure Budget	0002	1,002.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,002.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,002.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,002.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

29 Flexibility Fund

Adopted Budget	0001	8.54

Budget Uses

Expenditure Budget	0002	8.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0377 Jordan Elem

Submit ID: 0377-09579970

61 Building Reserve Fund

Adopted Budget		0001	19,351.65

Budget Uses

Expenditure Budget		0002	19,351.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,351.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,351.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	19,351.65

Budget Report
FY 2019

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-39777424

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	26	N/A	5,370,624

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	17	N/A	4,049,782
Non-located - 14 Fergus	4	N/A	742,430
Non-located - 23 Judith Basin	5	N/A	578,412

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelsey Miller

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
54 Wheatland
0948 Judith Gap Elem

Submit ID: 0948-39777424

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	418,946.86	20,943.27	10%	5.00%	0.00	167,177.92	251,768.94	46.87
10 Transportation	22,116.83	4,423.37	20%	20.00%	4,167.69	17,949.14	0.00	0.00
11 Bus Depreciation	33,062.00	100,575.97	N/A	304.20%	0.00	0.00	33,062.00	6.16
13 Tuition	145.63		N/A		145.63	0.00	0.00	0.00
14 Retirement	49,000.00	9,800.00	20%	20.00%	16,801.71	32,198.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,933.51	0.00	N/A	0.00%	1,933.51	0.00	5,000.00	0.93
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	10,608.05	0.00	N/A	0.00%	10,608.05	0.00	0.00	0.00
Total of All Funds	540,812.88	135,742.61			33,656.59	217,325.35	289,830.94	53.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-39777424

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	21
M1	JUDITH GAP 7-8	5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	138,115.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,394.82
D.	At Risk Student	(I-D)	1,532.56
E.	Indian Education For All	(I-E)	565.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	541.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,653.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,304.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	286,936.99
C.	Maximum Budget Limit	(II-C)	355,956.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	130,563.99
E.	Adopted Budget	(II-E)	417,500.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	281,058.45
H.	Maximum Budget Limit	(II-H)	350,630.20
I.	Highest Budget Without a Vote	(II-I)	418,946.86
J.	Highest Budget	(II-J)	418,946.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	418,946.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,943.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,943.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		418,946.86
1.	BASE Budget Limit	(V-A1)	281,058.45	
2.	Over-BASE Budget	(V-A2)	137,888.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		138,115.40
1.	Direct State Aid Paid By State	(V-B1)	138,115.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,394.82
D.	At Risk Student	(V-D)		1,532.56
E.	Indian Education For All	(V-E)		565.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		541.84
H.	Special Education Allowable Cost Payment	(V-H)		11,653.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		373.90
1.	Actual Non-Levy Revenue	(V-J1)	373.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		113,880.53
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	113,880.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		281,058.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		137,888.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		137,888.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.67
1.	District Property Tax Levy Mills	(V-U1)	25.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	418,946.86

Budget Uses

Expenditure Budget	0002	418,946.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	138,115.40
Quality Educator	3111	14,394.82
At Risk Student	3112	1,532.56
Indian Education For All	3113	565.76
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,653.64
Data For Achievement	3116	541.84
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	253.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	120.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	113,880.53		
Over-BASE Levy	1110(c)	137,888.41		
District Tax Levy			1110	251,768.94
Total Estimated Revenues to Fund Adopted Budget			0004	418,946.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,116.83

Budget Uses

Expenditure Budget	0002	22,116.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,106.21
Contingency	0006	2,010.62
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	8,591.06
Operating Reserve	0961	4,423.37
Unreserved Fund Balance Reappropriated	0970	4,167.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,890.72
State On-Schedule Trans Reimb	3210	11,058.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,116.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-39777424

11 Bus Depreciation Fund

Adopted Budget	0001	33,062.00

Budget Uses

Expenditure Budget	0002	33,062.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,575.97
Operating Reserve	0961	100,575.97
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	33,062.00
District Mills	999	6.16
Total Estimated Revenues to Fund Adopted Budget	0004	33,062.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Conventional Bus	2017	80,910.00	32,364.00	16,182.00	16,182.00
2012 Thomas Minitour Bus	2012	84,400.00	84,400.00	16,880.00	16,880.00
Total					33,062.00

13 Tuition Fund

Adopted Budget	0001	145.63

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	145.63
Fund Balance for Budget	TFS48	145.63
Unreserved Fund Balance Reappropriated	0970	145.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-39777424

14 Retirement Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,601.71
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	16,801.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,198.29
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,933.51

Budget Uses

Expenditure Budget	0002	6,933.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,933.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,933.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	6,933.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	10,608.05

Budget Uses

Expenditure Budget		0002	10,608.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,608.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,608.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,608.05

Budget Report
FY 2019

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-20621071

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	13	4,628,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	13	4,049,782
Non-located - 23 Judith Basin	N/A	0	578,412

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelsey Miller

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-20621071

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	419,064.15	41,906.42	10%	10.00%	8,100.96	241,198.81	169,764.38	36.68
10 Transportation	16,608.34	1,608.34	20%	9.68%	0.00	11,813.23	4,795.11	1.04
11 Bus Depreciation	9,068.00	35,750.35	N/A	394.25%	0.00	0.00	9,068.00	1.96
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	38,000.00	4,088.22	20%	10.76%	0.00	38,000.00		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,978.16	0.00	N/A	0.00%	21,978.16	0.00	15,000.00	3.24
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	10,800.76	0.00	N/A	0.00%	10,800.76	0.00	0.00	0.00
Total of All Funds	530,680.82	83,353.33			41,041.29	291,012.04	198,627.49	42.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-20621071

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	181,198.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,124.94
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	282.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	270.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,388.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	652.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,031.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	321,912.49
C.	Maximum Budget Limit	(II-C)	400,273.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	78,360.62
E.	Adopted Budget	(II-E)	400,273.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	337,575.78
H.	Maximum Budget Limit	(II-H)	420,473.43
I.	Highest Budget Without a Vote	(II-I)	419,064.15
J.	Highest Budget	(II-J)	420,473.43
K.	Highest Voted Amount	(II-K)	1,409.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	419,064.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		41,906.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,100.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,100.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		50,007.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		419,064.15
1.	BASE Budget Limit	(V-A1)	337,575.78	
2.	Over-BASE Budget	(V-A2)	81,488.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		181,198.16
1.	Direct State Aid Paid By State	(V-B1)	181,198.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,124.94
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		282.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		270.92
H.	Special Education Allowable Cost Payment	(V-H)		2,388.61
I.	Remaining Fund Balance Available	(V-I)		8,100.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,202.13
1.	Actual Non-Levy Revenue	(V-J1)	9,202.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		127,007.18
1.	State Guaranteed Tax Base Aid	(V-L1)	38,731.17	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	88,276.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		337,575.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		81,488.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		81,488.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.07
U.	Over-BASE Mills	(V-U)		17.61
1.	District Property Tax Levy Mills	(V-U1)	17.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	419,064.15

Budget Uses

Expenditure Budget	0002	419,064.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,100.96
Direct State Aid	3110	181,198.16
Quality Educator	3111	9,124.94
At Risk Student	3112	0.00
Indian Education For All	3113	282.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,388.61
Data For Achievement	3116	270.92
State Guaranteed Tax Base Aid	3120	38,731.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	562.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,639.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	88,276.01		
Over-BASE Levy	1110(c)	81,488.37		
District Tax Levy			1110	169,764.38
Total Estimated Revenues to Fund Adopted Budget			0004	419,064.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	16,608.34

Budget Uses

Expenditure Budget	0002	16,608.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,739.30
Contingency	0006	1,073.93
Over-Schedule	0011	4,795.11
Fund Balance for Budget	TFS48	1,608.34
Operating Reserve	0961	1,608.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	5,906.61
State On-Schedule Trans Reimb	3210	5,906.62
District Tax Levy	1110	4,795.11
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	16,608.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	9,068.00

Budget Uses

Expenditure Budget	0002	9,068.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,750.35
Operating Reserve	0961	35,750.35
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	9,068.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	9,068.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Conventional Bus	2017	12,090.00	4,836.00	2,418.00	2,418.00
2002 Thomas	2009	33,250.00	33,250.00	6,650.00	6,650.00
Total					9,068.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,088.22
Operating Reserve	0961	4,088.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	38,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,978.16

Budget Uses

Expenditure Budget	0002	36,978.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,978.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,978.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	3.24
Total Estimated Revenues to Fund Adopted Budget	0004	36,978.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-20621071

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	10,800.76

Budget Uses

Expenditure Budget		0002	10,800.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,800.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,800.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,800.76

Budget Report
FY 2019

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,152	N/A	55,440,926

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gwyn Andersen

(Signature) (Date)

Chairperson, School Trustees: Lance Isaak

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	20,572,289.82	2,054,811.28	10%	9.99%	0.00	14,664,652.41	5,907,637.41	106.56
10 Transportation	1,534,958.00	306,991.60	20%	20.00%	55,390.12	290,208.50	1,189,359.38	21.45
11 Bus Depreciation	1,397,781.64	0.00	N/A	0.00%	1,151,696.17	10,845.00	235,240.47	4.24
13 Tuition	710,268.00		N/A		8,207.74	396.00	701,664.26	12.66
14 Retirement	2,923,348.00	520,490.82	20%	17.80%	0.00	2,923,348.00		
17 Adult Education	145,168.00	50,808.00	35%	35.00%	0.00	1,249.00	143,919.00	2.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	986,932.92	0.00	N/A	0.00%	355,374.92	4,521.00	627,037.00	11.31
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	1,540,951.14	0.00	N/A	0.00%	1,200,376.14	30,225.00	330,500.00	5.96
Total of All Funds	29,811,697.52	2,933,101.70			2,771,045.09	17,925,444.91	9,135,357.52	164.78

50 Debt Service **Tax Jurisdiction**								
0310	2,987,500.58	0.00	20-9-438	0.00%	0.00	5,895.00	2,981,605.58	53.78

Budget Report
FY 2019

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,421 *
M1	KALISPELL 7-8	731 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,315,596.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	759,816.75
D.	At Risk Student	(I-D)	111,718.42
E.	Indian Education For All	(I-E)	68,587.52
F.	American Indian Achievement Gap	(I-F)	20,544.00
G.	Data For Achievement	(I-G)	65,687.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	676,430.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	114,880.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,160
B.	BASE Budget Limit	(II-B)	16,626,770.45
C.	Maximum Budget Limit	(II-C)	20,709,654.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,692,255.51
E.	Adopted Budget	(II-E)	19,354,833.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	16,855,857.31
H.	Maximum Budget Limit	(II-H)	20,982,340.75
I.	Highest Budget Without a Vote	(II-I)	19,572,289.82
J.	Highest Budget	(II-J)	20,982,340.75
K.	Highest Voted Amount	(II-K)	1,410,050.93
L.	Amount Approved on Ballot by Voters	(II-L)	1,000,000.00
M.	Adopted Budget	(II-M)	20,572,289.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,054,811.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,054,811.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		20,572,289.82
1.	BASE Budget Limit	(V-A1)	16,855,857.31	
2.	Over-BASE Budget	(V-A2)	3,716,432.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,315,596.75
1.	Direct State Aid Paid By State	(V-B1)	8,315,596.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		759,816.75
D.	At Risk Student	(V-D)		111,718.42
E.	Indian Education For All	(V-E)		68,587.52
F.	American Indian Achievement Gap	(V-F)		20,544.00
G.	Data For Achievement	(V-G)		65,687.68
H.	Special Education Allowable Cost Payment	(V-H)		676,430.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,488.65
1.	Actual Non-Levy Revenue	(V-J1)	31,488.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		6,805,986.70
1.	State Guaranteed Tax Base Aid	(V-L1)	4,590,604.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,215,381.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		16,855,857.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,177.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	24,177.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,692,255.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,716,432.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.60
	1. District Property Tax Levy Mills	(V-U1)	66.60	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

01 General Fund

Adopted Budget	0001	20,572,289.82

Budget Uses

Expenditure Budget	0002	20,572,289.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	8,315,596.75
Quality Educator	3111	759,816.75
At Risk Student	3112	111,718.42
Indian Education For All	3113	68,587.52
American Indian Achievement Gap	3114	20,544.00
State Spec Ed Allowable Cost Pymt to Districts	3115	676,430.84
Data For Achievement	3116	65,687.68
State Guaranteed Tax Base Aid	3120	4,590,604.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,488.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	24,177.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,215,381.90		
Over-BASE Levy	1110(c)	3,692,255.51		
District Tax Levy			1110	5,907,637.41
Total Estimated Revenues to Fund Adopted Budget			0004	20,572,289.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,534,958.00

Budget Uses

Expenditure Budget	0002	1,534,958.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	258,905.00
Contingency	0006	25,890.50
Over-Schedule	0011	1,250,162.50
Fund Balance for Budget	TFS48	362,381.72
Operating Reserve	0961	306,991.60
Unreserved Fund Balance Reappropriated	0970	55,390.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,413.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	142,397.75
State On-Schedule Trans Reimb	3210	142,397.75
District Tax Levy	1110	1,189,359.38
District Mills	999	21.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,534,958.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	1,397,781.64

Budget Uses

Expenditure Budget	0002	1,397,781.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,151,696.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,151,696.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,845.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	235,240.47
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,397,781.64

Budget Report
FY 2019

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 International Unit 72	2018	91,789.98	0.00	18,358.00	18,358.00
2017 International Unit 73	2018	91,789.98	0.00	18,358.00	18,358.00
2016 IC RE #69 1678	2016	37,504.46	15,001.78	7,500.89	7,500.89
2016 IC RE #70 1679	2016	37,505.46	15,001.98	7,501.09	7,501.09
2016 IC RE #71 1680	2016	37,504.46	15,001.78	7,500.89	7,500.89
2014 IHC (OTR) #65 797852	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #66 797851	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #67 797853	2014	69,446.00	27,778.40	13,889.20	13,889.20
2014 IHC (OTR) #68 797854	2014	69,446.00	27,778.40	13,889.20	13,889.20
2012 IC RE - 0766	2012	45,455.50	45,455.50	9,091.10	9,091.10
2012 IC RE - 0767	2012	45,455.50	45,455.40	9,091.10	9,091.10
2012 IC RE S - 0765	2012	60,361.00	60,361.00	12,072.20	12,072.20
2012 IC RE S - 0769	2012	69,303.00	69,303.00	13,860.60	13,860.60
2013 IC RE - 2856	2012	60,107.00	60,107.00	12,021.40	12,021.40
2013 IC RE - 2857	2012	60,107.00	60,107.00	12,021.40	12,021.40
Cameras - 2	2012	6,566.00	6,566.00	1,313.20	1,313.20
2010 IC RE	2010	65,000.00	65,000.00	13,000.00	13,000.00
Cameras - 1	2010	20,996.00	16,796.80	4,199.20	4,199.20
Bus 10367 IHC	2009	87,000.00	129,316.20	17,400.00	1,183.80
BUS 10368 IHC	2009	87,000.00	122,666.00	17,400.00	7,834.00
Bus 42159 2008 International	2008	61,942.00	74,330.40	12,388.40	12,388.40
Bus 42160 2008 International	2008	61,942.00	74,330.40	12,388.40	12,388.40
Bus 42179 2008 International	2008	52,632.00	78,948.00	N/A	NA
Bus 19336	2004	50,776.00	76,164.00	N/A	NA
Bus 67038	2004	43,077.00	81,847.25	N/A	0.00
Bus 19356	2003	25,388.00	38,082.00	N/A	NA
Bus 55023	2003	37,866.00	63,003.25	N/A	0.00
Bus 55248	2003	75,733.00	113,599.50	N/A	NA
Bus 11805	2002	42,500.00	63,750.00	N/A	NA
Bus 94078	2001	27,464.00	41,196.00	N/A	NA
Bus 55564	2000	20,349.00	30,523.50	N/A	NA
Total					235,240.47

Budget Report
FY 2019
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

13 Tuition Fund

Adopted Budget	0001	710,268.00

Budget Uses

Expenditure Budget	0002	710,268.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,207.74
Unreserved Fund Balance Reappropriated	0970	8,207.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	396.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	701,664.26
District Mills	999	12.66
Total Estimated Revenues to Fund Adopted Budget	0004	710,268.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,923,348.00

Budget Uses

Expenditure Budget	0002	2,923,348.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	520,490.82
Operating Reserve	0961	520,490.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	3,103.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,920,245.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,923,348.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

17 Adult Education Fund

Adopted Budget	0001	145,168.00

Budget Uses

Expenditure Budget	0002	145,168.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,808.00
Operating Reserve	0961	50,808.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,249.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,919.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	145,168.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	986,932.92

Budget Uses

Expenditure Budget	0002	986,932.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,374.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,374.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,521.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	627,037.00
District Mills	999	11.31
Total Estimated Revenues to Fund Adopted Budget	0004	986,932.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-00097244

50 Debt Service Fund
0310

Taxable Value		55,440,926.00
Adopted Budget	0001	2,987,500.58

Budget Uses

Expenditure Budget	0002	2,939,040.02
Add To Fund Balance	0003	48,460.56
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,895.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,981,605.58
Jurisdiction Mills	999	53.78
Total Estimated Revenues to Fund Adopted Budget	0004	2,987,500.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	01/31/2013	06/30/2023	3,350,000.00	1,420,000.00	340,000.00	37,468.76	350.00
Elementary Refunding Bond	06/30/2013	06/30/2025	588,159.00	394,391.00	59,867.00	10,067.14	350.00
Elementary Refunding Bond	06/30/2013	06/30/2025	5,846,841.00	3,920,609.00	595,133.00	100,076.62	0.00
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	21,895,000.00	815,000.00	904,801.50	350.00
Total Bond Requirements							2,863,464.02

SIDs

Issue Type	Amount
Elementary	75,576.00
Total SID Requirements	75,576.00

Total Debt Service Requirements	0002	2,939,040.02

61 Building Reserve Fund

Adopted Budget		0001	1,540,951.14

Budget Uses

Expenditure Budget		0002	1,540,951.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,200,376.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,200,376.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	10,075.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	330,500.00	
District Tax Levy		1110	330,500.00
District Mills		999	5.96
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.96
Total Estimated Revenues to Fund Adopted Budget		0004	1,540,951.14

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	540,372

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Ryan

(Signature) (Date)

Chairperson, School Trustees: Shanna Murnion

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	92,778.75	10,302.74	10%	11.10%	16,903.11	66,409.10	9,466.54	17.52
10 Transportation	9,927.04	1,985.41	20%	20.00%	545.56	9,381.48	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	6,370.12	1,274.02	20%	20.00%	3,356.73	3,013.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	322.46	0.00	N/A	0.00%	322.46	0.00	0.00	0.00
29 Flexibility	2.51	0.00	N/A	0.00%	2.51	0.00	0.00	0.00
61 Building Reserve	4,274.54	0.00	N/A	0.00%	4,274.54	0.00	0.00	0.00
Total of All Funds	113,675.42	13,562.17			25,404.91	78,803.97	9,466.54	17.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER 1-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	1,205.95
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,071.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	351.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	478.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	95,487.09
C.	Maximum Budget Limit	(II-C)	119,161.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	95,487.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	92,778.75
H.	Maximum Budget Limit	(II-H)	115,197.80
I.	Highest Budget Without a Vote	(II-I)	92,778.75
J.	Highest Budget	(II-J)	115,197.80
K.	Highest Voted Amount	(II-K)	22,419.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	92,778.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		302.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	302.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,903.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,903.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,205.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		92,778.75
1.	BASE Budget Limit	(V-A1)	92,778.75	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
1.	Direct State Aid Paid By State	(V-B1)	48,198.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		1,205.95
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		1,071.76
I.	Remaining Fund Balance Available	(V-I)		16,903.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,887.61
1.	Actual Non-Levy Revenue	(V-J1)	3,887.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,841.10
1.	State Guaranteed Tax Base Aid	(V-L1)	8,374.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,466.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		92,778.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

01 General Fund

Adopted Budget	0001	92,778.75

Budget Uses

Expenditure Budget	0002	92,778.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,903.11
Direct State Aid	3110	48,198.22
Quality Educator	3111	3,245.00
At Risk Student	3112	1,205.95
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,071.76
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	8,374.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	363.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	27.00
Rentals	1910	3,497.11
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	9,466.54		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	9,466.54
Total Estimated Revenues to Fund Adopted Budget			0004	92,778.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,927.04

Budget Uses

Expenditure Budget	0002	9,927.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,024.58
Contingency	0006	902.46
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,530.97
Operating Reserve	0961	1,985.41
Unreserved Fund Balance Reappropriated	0970	545.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,417.96
State On-Schedule Trans Reimb	3210	4,963.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,927.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
17 Garfield
0386 Kester Elem

Submit ID: 0386-08377827

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,370.12

Budget Uses

Expenditure Budget	0002	6,370.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,630.75
Operating Reserve	0961	1,274.02
Unreserved Fund Balance Reappropriated	0970	3,356.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,013.39
Total Estimated Revenues to Fund Adopted Budget	0004	6,370.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

28 Technology Fund

Adopted Budget	0001	322.46

Budget Uses

Expenditure Budget	0002	322.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

29 Flexibility Fund

Adopted Budget	0001	2.51

Budget Uses

Expenditure Budget	0002	2.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0386 Kester Elem

Submit ID: 0386-08377827

61 Building Reserve Fund

Adopted Budget	0001	4,274.54

Budget Uses

Expenditure Budget	0002	4,274.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,274.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,274.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,274.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	42,500.00	5	25,500.00	8,500.00	0.00
Total					0.00

Budget Report
FY 2019

15 Flathead

0323 Kila Elem

Submit ID: 0323-47223197

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	186	N/A	2,983,494

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Conrad Rauscher

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0323 Kila Elem

Submit ID: 0323-47223197

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,272,298.99	125,994.12	10%	9.90%	0.00	1,022,325.60	249,973.39	83.80
10 Transportation	35,989.34	7,197.87	20%	20.00%	2,833.64	17,093.34	16,062.36	5.38
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	38,504.82		N/A		0.00	0.00	38,504.82	12.91
14 Retirement	163,295.08	32,659.02	20%	20.00%	1,288.34	162,006.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,257.29	0.00	N/A	0.00%	1,257.29	0.00	0.00	0.00
29 Flexibility	4,995.30	0.00	N/A	0.00%	4,995.30	0.00	0.00	0.00
61 Building Reserve	39,476.94	0.00	N/A	0.00%	19,476.94	0.00	20,000.00	6.70
Total of All Funds	1,555,817.76	165,851.01			29,851.51	1,201,425.68	324,540.57	108.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

15 Flathead

0323 Kila Elem

Submit ID: 0323-47223197

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	153
M1	KILA 7-8	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	555,122.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,728.00
D.	At Risk Student	(I-D)	8,055.79
E.	Indian Education For All	(I-E)	4,047.36
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	3,876.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	62,717.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,335.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,004.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,071,786.08
C.	Maximum Budget Limit	(II-C)	1,326,361.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,195,689.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,148,395.91
H.	Maximum Budget Limit	(II-H)	1,440,004.65
I.	Highest Budget Without a Vote	(II-I)	1,272,298.99
J.	Highest Budget	(II-J)	1,440,004.65
K.	Highest Voted Amount	(II-K)	167,705.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,272,298.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,994.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,994.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,272,298.99
1.	BASE Budget Limit	(V-A1)	1,148,395.91	
2.	Over-BASE Budget	(V-A2)	123,903.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		555,122.32
1.	Direct State Aid Paid By State	(V-B1)	555,122.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,728.00
D.	At Risk Student	(V-D)		8,055.79
E.	Indian Education For All	(V-E)		4,047.36
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		3,876.24
H.	Special Education Allowable Cost Payment	(V-H)		62,717.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,807.05
1.	Actual Non-Levy Revenue	(V-J1)	2,807.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		464,399.39
1.	State Guaranteed Tax Base Aid	(V-L1)	338,329.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,070.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,148,395.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,903.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.53
1.	District Property Tax Levy Mills	(V-U1)	41.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
15 Flathead

0323 Kila Elem

Submit ID: 0323-47223197

01 General Fund

Adopted Budget	0001	1,272,298.99

Budget Uses

Expenditure Budget	0002	1,272,298.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	555,122.32
Quality Educator	3111	46,728.00
At Risk Student	3112	8,055.79
Indian Education For All	3113	4,047.36
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	62,717.76
Data For Achievement	3116	3,876.24
State Guaranteed Tax Base Aid	3120	338,329.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,807.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,070.31		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	249,973.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,272,298.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,989.34

Budget Uses

Expenditure Budget	0002	35,989.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,539.40
Contingency	0006	1,553.94
Over-Schedule	0011	18,896.00
Fund Balance for Budget	TFS48	10,031.51
Operating Reserve	0961	7,197.87
Unreserved Fund Balance Reappropriated	0970	2,833.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,546.67
State On-Schedule Trans Reimb	3210	8,546.67
District Tax Levy	1110	16,062.36
District Mills	999	5.38
Total Estimated Revenues to Fund Adopted Budget	0004	35,989.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
15 Flathead
0323 Kila Elem

Submit ID: 0323-47223197

13 Tuition Fund

Adopted Budget	0001	38,504.82

Budget Uses

Expenditure Budget	0002	38,504.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,504.82
District Mills	999	12.91
Total Estimated Revenues to Fund Adopted Budget	0004	38,504.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0323 Kila Elem

Submit ID: 0323-47223197

14 Retirement Fund

Adopted Budget	0001	163,295.08

Budget Uses

Expenditure Budget	0002	163,295.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,947.36
Operating Reserve	0961	32,659.02
Unreserved Fund Balance Reappropriated	0970	1,288.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	162,006.74
Total Estimated Revenues to Fund Adopted Budget	0004	163,295.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0323 Kila Elem

Submit ID: 0323-47223197

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,257.29

Budget Uses

Expenditure Budget	0002	1,257.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,257.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,257.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,257.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,995.30

Budget Uses

Expenditure Budget	0002	4,995.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,995.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,995.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,995.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0323 Kila Elem

Submit ID: 0323-47223197

61 Building Reserve Fund

Adopted Budget		0001	39,476.94

Budget Uses

Expenditure Budget		0002	39,476.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,476.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,476.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	6.70
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.70
Total Estimated Revenues to Fund Adopted Budget		0004	39,476.94

Budget Report
FY 2019

14 Fergus

Submit ID: 0272-71544443

0272 King Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,060,378

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Jennifer Maxwell

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

Submit ID: 0272-71544443

0272 King Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	93,988.69	9,496.84	10%	10.10%	0.00	54,834.68	39,154.01	36.92
10 Transportation	357.18	0.00	20%	0.00%	357.18	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	3,344.09	8,655.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	456.91	0.00	N/A	0.00%	456.91	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	106,802.78	11,896.84			4,158.18	63,490.59	39,154.01	36.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0272-71544443

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,754.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	501.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	93,158.43
C.	Maximum Budget Limit	(II-C)	117,411.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	93,158.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,988.69
H.	Maximum Budget Limit	(II-H)	117,507.66
I.	Highest Budget Without a Vote	(II-I)	93,988.69
J.	Highest Budget	(II-J)	117,507.66
K.	Highest Voted Amount	(II-K)	23,518.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	93,988.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,496.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,496.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		93,988.69
1.	BASE Budget Limit	(V-A1)	93,988.69	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
1.	Direct State Aid Paid By State	(V-B1)	48,198.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		2,754.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		211.08
1.	Actual Non-Levy Revenue	(V-J1)	211.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,154.01
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,154.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,988.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0272 King Colony Elem

Submit ID: 0272-71544443

01 General Fund

Adopted Budget	0001	93,988.69

Budget Uses

Expenditure Budget	0002	93,988.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	48,198.22
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,754.38
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	211.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,154.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	39,154.01
Total Estimated Revenues to Fund Adopted Budget			0004	93,988.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

14 Fergus

0272 King Colony Elem

Submit ID: 0272-71544443

10 Transportation Fund

Adopted Budget	0001	357.18

Budget Uses

Expenditure Budget	0002	357.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	357.18
Fund Balance for Budget	TFS48	357.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	357.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	357.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
14 Fergus

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14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,744.09
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	3,344.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,655.91
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0272 King Colony Elem

Submit ID: 0272-71544443

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	456.91

Budget Uses

Expenditure Budget	0002	456.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	456.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	456.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	456.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0272 King Colony Elem

Submit ID: 0272-71544443

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
14 Fergus

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 62	N/A	1,351,037

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Geneal Bott

(Signature) (Date)

Chairperson, School Trustees: Jennifer Muscha

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	356,029.81	35,946.53	10%	10.10%	38,233.29	275,847.04	41,949.48	31.05
10 Transportation	61,500.00	12,236.88	20%	19.90%	0.00	29,700.00	31,800.00	23.54
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	36,500.00	7,300.00	20%	20.00%	2,021.70	34,478.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,135.62	0.00	N/A	0.00%	2,135.62	0.00	0.00	0.00
29 Flexibility	9,318.26	0.00	N/A	0.00%	9,318.26	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	465,483.69	55,483.41			51,708.87	340,025.34	73,749.48	54.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 62 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	177,572.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,225.00
D.	At Risk Student	(I-D)	869.20
E.	Indian Education For All	(I-E)	1,349.12
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,292.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,733.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,911.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,469.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	369,968.54
C.	Maximum Budget Limit	(II-C)	461,748.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	374,785.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	351,356.33
H.	Maximum Budget Limit	(II-H)	437,793.34
I.	Highest Budget Without a Vote	(II-I)	356,029.81
J.	Highest Budget	(II-J)	437,793.34
K.	Highest Voted Amount	(II-K)	81,763.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	356,029.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		35,602.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		343.55
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	343.55	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		38,233.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	38,233.29	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,179.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		356,029.81
1.	BASE Budget Limit	(V-A1)	351,356.33	
2.	Over-BASE Budget	(V-A2)	4,673.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		177,572.00
1.	Direct State Aid Paid By State	(V-B1)	177,572.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,225.00
D.	At Risk Student	(V-D)		869.20
E.	Indian Education For All	(V-E)		1,349.12
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,292.08
H.	Special Education Allowable Cost Payment	(V-H)		8,733.06
I.	Remaining Fund Balance Available	(V-I)		38,233.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,258.87
1.	Actual Non-Levy Revenue	(V-J1)	1,258.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		105,395.71
1.	State Guaranteed Tax Base Aid	(V-L1)	68,119.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,276.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		351,356.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,673.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.46
1.	District Property Tax Levy Mills	(V-U1)	3.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

01 General Fund

Adopted Budget	0001	356,029.81

Budget Uses

Expenditure Budget	0002	356,029.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	38,233.29
Direct State Aid	3110	177,572.00
Quality Educator	3111	16,225.00
At Risk Student	3112	869.20
Indian Education For All	3113	1,349.12
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,733.06
Data For Achievement	3116	1,292.08
State Guaranteed Tax Base Aid	3120	68,119.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,258.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,276.00		
Over-BASE Levy	1110(c)	4,673.48		
District Tax Levy			1110	41,949.48
Total Estimated Revenues to Fund Adopted Budget			0004	356,029.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

10 Transportation Fund

Adopted Budget	0001	61,500.00

Budget Uses

Expenditure Budget	0002	61,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,000.00
Contingency	0006	2,700.00
Over-Schedule	0011	31,800.00
Fund Balance for Budget	TFS48	12,236.88
Operating Reserve	0961	12,236.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,850.00
State On-Schedule Trans Reimb	3210	14,850.00
District Tax Levy	1110	31,800.00
District Mills	999	23.54
Total Estimated Revenues to Fund Adopted Budget	0004	61,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

14 Retirement Fund

Adopted Budget	0001	36,500.00

Budget Uses

Expenditure Budget	0002	36,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,321.70
Operating Reserve	0961	7,300.00
Unreserved Fund Balance Reappropriated	0970	2,021.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	34,478.30
Total Estimated Revenues to Fund Adopted Budget	0004	36,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,135.62

Budget Uses

Expenditure Budget	0002	2,135.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,135.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,135.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,135.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

29 Flexibility Fund

Adopted Budget	0001	9,318.26

Budget Uses

Expenditure Budget	0002	9,318.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,318.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,318.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,318.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0187 Kinsey Elem

Submit ID: 0187-96022218

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	55	N/A	2,616,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	346,952.27	3,500.00	10%	1.01%	4,776.81	186,299.48	155,875.98	59.56
10 Transportation	53,572.95	394.82	20%	0.74%	0.00	41,405.18	12,167.77	4.65
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	28,000.00	1,220.00	20%	4.36%	1,282.21	26,717.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	8,159.90	0.00	N/A	0.00%	8,159.90	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	436,685.12	5,114.82			14,218.92	254,422.45	168,043.75	64.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 55

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	160,170.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,735.00
D.	At Risk Student	(I-D)	1,856.91
E.	Indian Education For All	(I-E)	1,196.80
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	1,146.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,906.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,760.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	223,763.13
C.	Maximum Budget Limit	(II-C)	276,833.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,130.00
E.	Adopted Budget	(II-E)	252,893.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	317,822.27
H.	Maximum Budget Limit	(II-H)	397,686.90
I.	Highest Budget Without a Vote	(II-I)	346,952.27
J.	Highest Budget	(II-J)	397,686.90
K.	Highest Voted Amount	(II-K)	50,734.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	346,952.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,500.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,776.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,776.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,276.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		346,952.27
1.	BASE Budget Limit	(V-A1)	317,822.27	
2.	Over-BASE Budget	(V-A2)	29,130.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		160,170.38
1.	Direct State Aid Paid By State	(V-B1)	160,170.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,735.00
D.	At Risk Student	(V-D)		1,856.91
E.	Indian Education For All	(V-E)		1,196.80
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		1,146.20
H.	Special Education Allowable Cost Payment	(V-H)		10,906.27
I.	Remaining Fund Balance Available	(V-I)		4,776.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		431.92
1.	Actual Non-Levy Revenue	(V-J1)	431.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		126,745.98
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,745.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		317,822.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,130.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,130.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		48.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.13
1.	District Property Tax Levy Mills	(V-U1)	11.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

01 General Fund

Adopted Budget	0001	346,952.27

Budget Uses

Expenditure Budget	0002	346,952.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,776.81
Direct State Aid	3110	160,170.38
Quality Educator	3111	9,735.00
At Risk Student	3112	1,856.91
Indian Education For All	3113	1,196.80
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,906.27
Data For Achievement	3116	1,146.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	407.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24.19
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,745.98		
Over-BASE Levy	1110(c)	29,130.00		
District Tax Levy			1110	155,875.98
Total Estimated Revenues to Fund Adopted Budget			0004	346,952.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,572.95

Budget Uses

Expenditure Budget	0002	53,572.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,827.57
Contingency	0006	2,782.76
Over-Schedule	0011	22,962.62
Fund Balance for Budget	TFS48	394.82
Operating Reserve	0961	394.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	10,794.85
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,305.16
State On-Schedule Trans Reimb	3210	15,305.17
District Tax Levy	1110	12,167.77
District Mills	999	4.65
Total Estimated Revenues to Fund Adopted Budget	0004	53,572.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,502.21
Operating Reserve	0961	1,220.00
Unreserved Fund Balance Reappropriated	0970	1,282.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,717.79
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,159.90

Budget Uses

Expenditure Budget	0002	8,159.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,159.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,159.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,159.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0173 Kircher Elem

Submit ID: 0173-64787140

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	1,143,418

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Mary Lou Tweet

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,468.88	13,646.89	10%	10.00%	17,933.78	64,609.91	53,925.19	47.16
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	714.43	14,285.57		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	617.42	0.00	N/A	0.00%	617.42	0.00	0.00	0.00
29 Flexibility	4,940.29	0.00	N/A	0.00%	4,940.29	0.00	0.00	0.00
61 Building Reserve	7,871.27	0.00	N/A	0.00%	7,871.27	0.00	0.00	0.00
Total of All Funds	164,897.86	16,646.89			32,077.19	78,895.48	53,925.19	47.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	55,668.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	978.19
E.	Indian Education For All	(I-E)	282.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	270.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,957.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	652.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	101.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	117,101.59
C.	Maximum Budget Limit	(II-C)	144,586.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,059.81
E.	Adopted Budget	(II-E)	146,161.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	107,409.07
H.	Maximum Budget Limit	(II-H)	133,230.21
I.	Highest Budget Without a Vote	(II-I)	136,584.77
J.	Highest Budget	(II-J)	146,801.53
K.	Highest Voted Amount	(II-K)	10,216.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,468.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,646.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,933.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	115.89	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,817.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,580.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,468.88
1.	BASE Budget Limit	(V-A1)	107,409.07	
2.	Over-BASE Budget	(V-A2)	29,059.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		55,668.66
1.	Direct State Aid Paid By State	(V-B1)	55,668.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		978.19
E.	Indian Education For All	(V-E)		282.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		270.92
H.	Special Education Allowable Cost Payment	(V-H)		1,957.41
I.	Remaining Fund Balance Available	(V-I)		17,817.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,188.12
1.	State Guaranteed Tax Base Aid	(V-L1)	2,206.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,981.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		107,409.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		115.89
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	115.89	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,943.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,059.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.31
1.	District Property Tax Levy Mills	(V-U1)	25.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	136,468.88

Budget Uses

Expenditure Budget	0002	136,468.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,933.78
Direct State Aid	3110	55,668.66
Quality Educator	3111	3,245.00
At Risk Student	3112	978.19
Indian Education For All	3113	282.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,957.41
Data For Achievement	3116	270.92
State Guaranteed Tax Base Aid	3120	2,206.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,981.27		
Over-BASE Levy	1110(c)	28,943.92		
District Tax Levy			1110	53,925.19
Total Estimated Revenues to Fund Adopted Budget			0004	136,468.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,714.43
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	714.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,285.57
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	617.42

Budget Uses

Expenditure Budget	0002	617.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	617.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	617.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	617.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

29 Flexibility Fund

Adopted Budget	0001	4,940.29

Budget Uses

Expenditure Budget	0002	4,940.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,940.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,940.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,940.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

08 Chouteau

0161 Knees Elem

Submit ID: 0161-49838892

61 Building Reserve Fund

Adopted Budget		0001	7,871.27

Budget Uses

Expenditure Budget		0002	7,871.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,871.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,871.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,871.27

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	86	N/A	8,600,378

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Jeff Carda

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	754,420.13	75,442.01	10%	10.00%	66,181.44	688,238.69	0.00	0.00
10 Transportation	188,000.00	37,600.00	20%	20.00%	25,619.41	162,380.59	0.00	0.00
11 Bus Depreciation	279,021.62	0.00	N/A	0.00%	275,121.62	3,900.00	0.00	0.00
13 Tuition	30,193.36		N/A		29,793.36	400.00	0.00	0.00
14 Retirement	180,000.00	36,000.00	20%	20.00%	58,753.69	121,246.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	387,610.64	0.00	N/A	0.00%	382,110.64	5,500.00	0.00	0.00
29 Flexibility	1,680,313.25	0.00	N/A	0.00%	1,145,598.89	534,714.36	0.00	0.00
61 Building Reserve	2,153,820.33	0.00	N/A	0.00%	2,123,320.33	91,500.00	0.00	0.00
Total of All Funds	5,653,379.33	149,042.01			4,106,499.38	1,607,879.95	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	72
M1	LAMBERT 7-8	14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	293,643.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,508.42
D.	At Risk Student	(I-D)	1,504.12
E.	Indian Education For All	(I-E)	1,871.36
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,792.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	17,687.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,316.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	575,396.40
C.	Maximum Budget Limit	(II-C)	715,153.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	741,096.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	596,770.84
H.	Maximum Budget Limit	(II-H)	741,356.96
I.	Highest Budget Without a Vote	(II-I)	754,420.13
J.	Highest Budget	(II-J)	754,420.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	754,420.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,442.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		66,181.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	66,181.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,623.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		754,420.13
1.	BASE Budget Limit	(V-A1)	596,770.84	
2.	Over-BASE Budget	(V-A2)	157,649.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		293,643.37
1.	Direct State Aid Paid By State	(V-B1)	293,643.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,508.42
D.	At Risk Student	(V-D)		1,504.12
E.	Indian Education For All	(V-E)		1,871.36
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,792.24
H.	Special Education Allowable Cost Payment	(V-H)		17,687.09
I.	Remaining Fund Balance Available	(V-I)		66,181.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		174,512.80
1.	Actual Non-Levy Revenue	(V-J1)	6,081.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	168,431.56	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		596,770.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		157,649.29
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	157,649.29	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,649.29

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		0.00
T.		BASE Mills - High School	(V-T)		0.00
U.		Over-BASE Mills	(V-U)		0.00
	1.	District Property Tax Levy Mills	(V-U1)	0.00	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	754,420.13

Budget Uses

Expenditure Budget	0002	754,420.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	66,181.44
Direct State Aid	3110	293,643.37
Quality Educator	3111	38,508.42
At Risk Student	3112	1,504.12
Indian Education For All	3113	1,871.36
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,687.09
Data For Achievement	3116	1,792.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,176.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	514.68
Rentals	1910	390.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	168,431.56
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	157,649.29
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	754,420.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

10 Transportation Fund

Adopted Budget	0001	188,000.00

Budget Uses

Expenditure Budget	0002	188,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,192.50
Contingency	0006	3,719.25
Over-Schedule	0011	147,088.25
Fund Balance for Budget	TFS48	63,219.41
Operating Reserve	0961	37,600.00
Unreserved Fund Balance Reappropriated	0970	25,619.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	119,968.84
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,455.87
State On-Schedule Trans Reimb	3210	20,455.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	188,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	279,021.62

Budget Uses

Expenditure Budget	0002	279,021.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	275,121.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	275,121.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,900.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	279,021.62

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

13 Tuition Fund

Adopted Budget	0001	30,193.36

Budget Uses

Expenditure Budget	0002	30,193.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,793.36
Unreserved Fund Balance Reappropriated	0970	29,793.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,193.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,753.69
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	58,753.69

Estimated Funding Sources

Interest Earnings	1510	1,900.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,346.31
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	387,610.64

Budget Uses

Expenditure Budget	0002	387,610.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	382,110.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	382,110.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	387,610.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,680,313.25

Budget Uses

Expenditure Budget	0002	1,680,313.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,145,598.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,145,598.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	517,714.36
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,680,313.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0768 Lambert Elem

Submit ID: 0768-41683218

61 Building Reserve Fund

Adopted Budget		0001	2,153,820.33

Budget Uses

Expenditure Budget		0002	2,153,820.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,123,320.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,123,320.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	30,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,153,820.33

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	43	6,814,238

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Jeff Carda

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	698,648.09	69,864.81	10%	10.00%	54,177.26	644,470.83	0.00	0.00
10 Transportation	188,000.00	37,600.00	20%	20.00%	25,661.49	162,338.51	0.00	0.00
11 Bus Depreciation	278,621.62	0.00	N/A	0.00%	275,121.62	3,500.00	0.00	0.00
13 Tuition	970.28		N/A		960.28	10.00	0.00	0.00
14 Retirement	155,000.00	31,000.00	20%	20.00%	62,090.62	92,909.38		
17 Adult Education	27,281.77	0.00	35%	0.00%	26,981.77	300.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	407,648.04	0.00	N/A	0.00%	401,848.04	5,800.00	0.00	0.00
29 Flexibility	2,247,502.14	0.00	N/A	0.00%	1,800,545.76	446,956.38	0.00	0.00
61 Building Reserve	2,160,067.49	0.00	N/A	0.00%	2,130,067.49	90,000.00	0.00	0.00
Total of All Funds	6,163,739.43	138,464.81			4,777,454.33	1,446,285.10	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	276,707.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,010.84
D.	At Risk Student	(I-D)	474.56
E.	Indian Education For All	(I-E)	935.68
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	896.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,277.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,857.03
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	553,099.52
C.	Maximum Budget Limit	(II-C)	687,857.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	694,407.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	536,688.18
H.	Maximum Budget Limit	(II-H)	665,975.25
I.	Highest Budget Without a Vote	(II-I)	698,648.09
J.	Highest Budget	(II-J)	698,648.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	698,648.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		69,864.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		54,177.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	54,177.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,042.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		698,648.09
1.	BASE Budget Limit	(V-A1)	536,688.18	
2.	Over-BASE Budget	(V-A2)	161,959.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		276,707.53
1.	Direct State Aid Paid By State	(V-B1)	276,707.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,010.84
D.	At Risk Student	(V-D)		474.56
E.	Indian Education For All	(V-E)		935.68
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		896.12
H.	Special Education Allowable Cost Payment	(V-H)		7,277.26
I.	Remaining Fund Balance Available	(V-I)		54,177.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		167,994.93
1.	Actual Non-Levy Revenue	(V-J1)	5,070.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	162,924.78	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		536,688.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		161,959.91
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	161,959.91	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,959.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

01 General Fund

Adopted Budget	0001	698,648.09

Budget Uses

Expenditure Budget	0002	698,648.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	54,177.26
Direct State Aid	3110	276,707.53
Quality Educator	3111	28,010.84
At Risk Student	3112	474.56
Indian Education For All	3113	935.68
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,277.26
Data For Achievement	3116	896.12
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,347.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	432.91
Rentals	1910	290.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	162,924.78
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	161,959.91
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	698,648.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	188,000.00

Budget Uses

Expenditure Budget	0002	188,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,192.50
Contingency	0006	3,719.25
Over-Schedule	0011	147,088.25
Fund Balance for Budget	TFS48	63,261.49
Operating Reserve	0961	37,600.00
Unreserved Fund Balance Reappropriated	0970	25,661.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	119,926.76
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,455.87
State On-Schedule Trans Reimb	3210	20,455.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	188,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

11 Bus Depreciation Fund

Adopted Budget	0001	278,621.62

Budget Uses

Expenditure Budget	0002	278,621.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	275,121.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	275,121.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	278,621.62

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

13 Tuition Fund

Adopted Budget	0001	970.28

Budget Uses

Expenditure Budget	0002	970.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	960.28
Unreserved Fund Balance Reappropriated	0970	960.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	970.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,090.62
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	62,090.62

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	91,409.38
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

17 Adult Education Fund

Adopted Budget	0001	27,281.77

Budget Uses

Expenditure Budget	0002	27,281.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,981.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,981.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,281.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	407,648.04

Budget Uses

Expenditure Budget	0002	407,648.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	401,848.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	401,848.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,800.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	407,648.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

29 Flexibility Fund

Adopted Budget	0001	2,247,502.14

Budget Uses

Expenditure Budget	0002	2,247,502.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,800,545.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,800,545.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	26,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	420,956.38
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,247,502.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0769 Lambert H S

Submit ID: 0769-52204416

61 Building Reserve Fund

Adopted Budget		0001	2,160,067.49

Budget Uses

Expenditure Budget		0002	2,160,067.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,130,067.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,130,067.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	30,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,160,067.49

Budget Report
FY 2019

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-58892546

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 440	N/A	126,313

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Robert McLean, Jr.

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-58892546

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,648,898.42	198,418.72	10%	7.49%	0.00	2,643,897.40	5,001.02	40.19
10 Transportation	84,163.37	7,003.53	20%	8.32%	297.00	83,866.37	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	609,527.00	121,905.40	20%	20.00%	123,093.47	486,433.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	58.21	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	24.08	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,342,588.79	327,409.94			123,390.47	3,214,197.30	5,001.02	40.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-58892546

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	346 *
M1	LAME DEER 7-8	94 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,228,827.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	115,304.59
D.	At Risk Student	(I-D)	47,059.00
E.	Indian Education For All	(I-E)	9,574.40
F.	American Indian Achievement Gap	(I-F)	85,386.00
G.	Data For Achievement	(I-G)	9,169.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	130,829.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,101.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	445
B.	BASE Budget Limit	(II-B)	2,612,794.85
C.	Maximum Budget Limit	(II-C)	3,207,043.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,612,794.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,648,898.42
H.	Maximum Budget Limit	(II-H)	3,265,432.34
I.	Highest Budget Without a Vote	(II-I)	2,648,898.42
J.	Highest Budget	(II-J)	3,265,432.34
K.	Highest Voted Amount	(II-K)	616,533.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,648,898.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,418.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,418.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,648,898.42
1.	BASE Budget Limit	(V-A1)	2,648,898.42	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,228,827.36
1.	Direct State Aid Paid By State	(V-B1)	1,228,827.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		115,304.59
D.	At Risk Student	(V-D)		47,059.00
E.	Indian Education For All	(V-E)		9,574.40
F.	American Indian Achievement Gap	(V-F)		85,386.00
G.	Data For Achievement	(V-G)		9,169.60
H.	Special Education Allowable Cost Payment	(V-H)		130,829.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,937.81
1.	Actual Non-Levy Revenue	(V-J1)	8,937.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,013,810.21
1.	State Guaranteed Tax Base Aid	(V-L1)	1,008,809.19	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,001.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,648,898.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-58892546

01 General Fund

Adopted Budget	0001	2,648,898.42

Budget Uses

Expenditure Budget	0002	2,648,898.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,228,827.36
Quality Educator	3111	115,304.59
At Risk Student	3112	47,059.00
Indian Education For All	3113	9,574.40
American Indian Achievement Gap	3114	85,386.00
State Spec Ed Allowable Cost Pymt to Districts	3115	130,829.45
Data For Achievement	3116	9,169.60
State Guaranteed Tax Base Aid	3120	1,008,809.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,937.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,001.02		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	5,001.02
Total Estimated Revenues to Fund Adopted Budget			0004	2,648,898.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	84,163.37

Budget Uses

Expenditure Budget	0002	84,163.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,512.15
Contingency	0006	7,651.22
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	7,300.53
Operating Reserve	0961	7,003.53
Unreserved Fund Balance Reappropriated	0970	297.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	41,784.68
State On-Schedule Trans Reimb	3210	42,081.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,163.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-58892546

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-58892546

14 Retirement Fund

Adopted Budget	0001	609,527.00

Budget Uses

Expenditure Budget	0002	609,527.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	244,998.87
Operating Reserve	0961	121,905.40
Unreserved Fund Balance Reappropriated	0970	123,093.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	486,433.53
Total Estimated Revenues to Fund Adopted Budget	0004	609,527.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58.21
Operating Reserve	0961	58.21
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-58892546

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24.08
Operating Reserve	0961	24.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	150	1,223,153

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A	121	986,534
Non-located - 02 Big Horn	N/A	29	236,619

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Robert McLean, Jr.

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,316,500.04	123,831.30	10%	9.41%	0.00	1,286,584.55	29,915.49	24.42
10 Transportation	84,163.37	5,266.35	20%	6.26%	0.00	84,163.37	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	310,000.00	55,062.49	20%	17.76%	0.00	310,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31.35	0.00	N/A	0.00%	31.35	0.00	0.00	0.00
29 Flexibility	5.99	0.00	N/A	0.00%	5.99	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,710,700.75	184,160.14			37.34	1,680,747.92	29,915.49	24.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 150

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	615,719.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,925.40
D.	At Risk Student	(I-D)	26,106.08
E.	Indian Education For All	(I-E)	3,264.00
F.	American Indian Achievement Gap	(I-F)	32,100.00
G.	Data For Achievement	(I-G)	3,126.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	77,156.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,827.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	130
B.	BASE Budget Limit	(II-B)	1,095,465.60
C.	Maximum Budget Limit	(II-C)	1,347,306.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,095,465.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,316,500.04
H.	Maximum Budget Limit	(II-H)	1,638,283.92
I.	Highest Budget Without a Vote	(II-I)	1,316,500.04
J.	Highest Budget	(II-J)	1,638,283.92
K.	Highest Voted Amount	(II-K)	321,783.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,316,500.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,831.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,831.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,316,500.04
1.	BASE Budget Limit	(V-A1)	1,316,500.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		615,719.48
1.	Direct State Aid Paid By State	(V-B1)	615,719.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,925.40
D.	At Risk Student	(V-D)		26,106.08
E.	Indian Education For All	(V-E)		3,264.00
F.	American Indian Achievement Gap	(V-F)		32,100.00
G.	Data For Achievement	(V-G)		3,126.00
H.	Special Education Allowable Cost Payment	(V-H)		77,156.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,011.28
1.	Actual Non-Levy Revenue	(V-J1)	3,011.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		514,090.83
1.	State Guaranteed Tax Base Aid	(V-L1)	484,175.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,915.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,316,500.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		24.42
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

01 General Fund

Adopted Budget	0001	1,316,500.04

Budget Uses

Expenditure Budget	0002	1,316,500.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	615,719.48
Quality Educator	3111	41,925.40
At Risk Student	3112	26,106.08
Indian Education For All	3113	3,264.00
American Indian Achievement Gap	3114	32,100.00
State Spec Ed Allowable Cost Pymt to Districts	3115	77,156.97
Data For Achievement	3116	3,126.00
State Guaranteed Tax Base Aid	3120	484,175.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,011.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	29,915.49		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	29,915.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,316,500.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	84,163.37

Budget Uses

Expenditure Budget	0002	84,163.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,512.15
Contingency	0006	7,651.22
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	5,266.35
Operating Reserve	0961	5,266.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	42,081.68
State On-Schedule Trans Reimb	3210	42,081.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,163.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
44 Rosebud
1230 Lame Deer H S

Submit ID: 1230-30855849

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

14 Retirement Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,062.49
Operating Reserve	0961	55,062.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	310,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31.35

Budget Uses

Expenditure Budget	0002	31.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.99

Budget Uses

Expenditure Budget	0002	5.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-30855849

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-04309492

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 68	N/A	2,922,224

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Clark

(Signature) (Date)

Chairperson, School Trustees: Amy Allen

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0367 LaMotte Elem

Submit ID: 0367-04309492

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	607,265.63	51,605.66	10%	8.50%	0.00	395,645.85	211,619.78	72.42
10 Transportation	15,442.18	2,675.71	20%	17.33%	0.00	9,189.18	6,253.00	2.14
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	247.97		N/A		247.97	0.00	0.00	0.00
14 Retirement	94,300.00	18,860.00	20%	20.00%	14,993.82	79,306.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,416.26	0.00	N/A	0.00%	8,416.26	0.00	15,000.00	5.13
29 Flexibility	20,697.54	0.00	N/A	0.00%	20,697.54	0.00	0.00	0.00
61 Building Reserve	77,602.73	0.00	N/A	0.00%	45,402.73	0.00	32,200.00	11.02
Total of All Funds	838,972.31	73,141.37			89,758.32	484,141.21	265,072.78	90.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-04309492

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	51 *
M1	LAMOTTE 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,003.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,747.45
D.	At Risk Student	(I-D)	1,451.00
E.	Indian Education For All	(I-E)	1,479.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,417.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,389.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,111.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,473.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	74
B.	BASE Budget Limit	(II-B)	515,252.83
C.	Maximum Budget Limit	(II-C)	642,280.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	101,557.55
E.	Adopted Budget	(II-E)	628,810.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	490,708.08
H.	Maximum Budget Limit	(II-H)	610,514.49
I.	Highest Budget Without a Vote	(II-I)	607,265.63
J.	Highest Budget	(II-J)	630,490.50
K.	Highest Voted Amount	(II-K)	23,224.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	607,265.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,605.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,605.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		607,265.63
1.	BASE Budget Limit	(V-A1)	490,708.08	
2.	Over-BASE Budget	(V-A2)	116,557.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		251,003.46
1.	Direct State Aid Paid By State	(V-B1)	251,003.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,747.45
D.	At Risk Student	(V-D)		1,451.00
E.	Indian Education For All	(V-E)		1,479.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,417.12
H.	Special Education Allowable Cost Payment	(V-H)		9,389.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		203,220.14
1.	State Guaranteed Tax Base Aid	(V-L1)	93,157.91	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,062.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		490,708.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	15,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		101,557.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,557.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.75
1.	District Property Tax Levy Mills	(V-U1)	34.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	607,265.63

Budget Uses

Expenditure Budget	0002	607,265.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	251,003.46
Quality Educator	3111	22,747.45
At Risk Student	3112	1,451.00
Indian Education For All	3113	1,479.68
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,389.23
Data For Achievement	3116	1,417.12
State Guaranteed Tax Base Aid	3120	93,157.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	15,000.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,062.23		
Over-BASE Levy	1110(c)	101,557.55		
District Tax Levy			1110	211,619.78
Total Estimated Revenues to Fund Adopted Budget			0004	607,265.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,442.18

Budget Uses

Expenditure Budget	0002	15,442.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,353.80
Contingency	0006	835.38
Over-Schedule	0011	6,253.00
Fund Balance for Budget	TFS48	2,675.71
Operating Reserve	0961	2,675.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,594.59
State On-Schedule Trans Reimb	3210	4,594.59
District Tax Levy	1110	6,253.00
District Mills	999	2.14
Total Estimated Revenues to Fund Adopted Budget	0004	15,442.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	247.97

Budget Uses

Expenditure Budget	0002	247.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247.97
Unreserved Fund Balance Reappropriated	0970	247.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	247.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-04309492

14 Retirement Fund

Adopted Budget	0001	94,300.00

Budget Uses

Expenditure Budget	0002	94,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,853.82
Operating Reserve	0961	18,860.00
Unreserved Fund Balance Reappropriated	0970	14,993.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	79,306.18
Total Estimated Revenues to Fund Adopted Budget	0004	94,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,416.26

Budget Uses

Expenditure Budget	0002	23,416.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,416.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,416.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	5.13
Total Estimated Revenues to Fund Adopted Budget	0004	23,416.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,697.54

Budget Uses

Expenditure Budget	0002	20,697.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,697.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,697.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,697.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-04309492

61 Building Reserve Fund

Adopted Budget		0001	77,602.73

Budget Uses

Expenditure Budget		0002	77,602.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,402.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,402.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	22,200.00	
District Tax Levy		1110	32,200.00
District Mills		999	11.02
Building Reserves Voted Mills			3.42
Building Reserves Permissive Mills			7.60
Total Estimated Revenues to Fund Adopted Budget		0004	77,602.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	50,000.00	5	0.00	10,000.00	10,000.00
Total					10,000.00

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,504	N/A	43,122,201

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,434	N/A	42,340,330
Non-located - 05 Carbon	70	N/A	781,871

The final budget is approved as set forth in this document.

Certification

District Clerk: Donnie McVee

(Signature) (Date)

Chairperson, School Trustees: Doug LeBrun

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,585,242.03	0.00	10%	0.00%	0.00	6,322,335.77	3,262,906.26	75.67
10 Transportation	534,625.00	0.00	20%	0.00%	0.00	129,063.41	405,561.59	9.40
11 Bus Depreciation	579,313.78	0.00	N/A	0.00%	429,447.53	0.00	149,866.25	3.48
13 Tuition	343,362.00		N/A		0.00	0.00	343,362.00	7.96
14 Retirement	1,272,384.00	109,403.74	20%	8.60%	0.00	1,272,384.00		
17 Adult Education	42,000.00	14,700.00	35%	35.00%	21,513.88	0.00	20,486.12	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,000.00	0.00	N/A	0.00%	0.00	0.00	40,000.00	0.93
29 Flexibility	3,669.28	0.00	N/A	0.00%	3,669.28	0.00	0.00	0.00
61 Building Reserve	443,922.08	0.00	N/A	0.00%	128,522.08	0.00	315,400.00	7.32
Total of All Funds	12,844,518.17	124,103.74			583,152.77	7,723,783.18	4,537,582.22	105.24

50 Debt Service								
Tax Jurisdiction								
7-70	751,331.26	0.00	20-9-438	0.00%	0.00	0.00	751,331.26	17.42

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	1,169 *
M1	LAUREL 7-8	335 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,020,269.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	320,054.35
D.	At Risk Student	(I-D)	34,541.10
E.	Indian Education For All	(I-E)	32,727.04
F.	American Indian Achievement Gap	(I-F)	12,626.00
G.	Data For Achievement	(I-G)	31,343.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	355,571.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	74,682.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,918.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,519
B.	BASE Budget Limit	(II-B)	8,101,703.02
C.	Maximum Budget Limit	(II-C)	10,155,904.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,552,866.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,154,078.29
H.	Maximum Budget Limit	(II-H)	10,211,009.17
I.	Highest Budget Without a Vote	(II-I)	9,585,242.03
J.	Highest Budget	(II-J)	10,211,009.17
K.	Highest Voted Amount	(II-K)	625,767.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,585,242.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,585,242.03
	1. BASE Budget Limit	(V-A1)	8,154,078.29	
	2. Over-BASE Budget	(V-A2)	1,431,163.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,020,269.41
	1. Direct State Aid Paid By State	(V-B1)	4,020,269.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		320,054.35
D.	At Risk Student	(V-D)		34,541.10
E.	Indian Education For All	(V-E)		32,727.04
F.	American Indian Achievement Gap	(V-F)		12,626.00
G.	Data For Achievement	(V-G)		31,343.36
H.	Special Education Allowable Cost Payment	(V-H)		355,571.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,855.08
	1. Actual Non-Levy Revenue	(V-J1)	13,855.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,333,090.30
	1. State Guaranteed Tax Base Aid	(V-L1)	1,491,347.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,841,742.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,154,078.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	10,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,431,163.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.96
1.	District Property Tax Levy Mills	(V-U1)	32.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

01 General Fund

Adopted Budget	0001	9,585,242.03

Budget Uses

Expenditure Budget	0002	9,585,242.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,020,269.41
Quality Educator	3111	320,054.35
At Risk Student	3112	34,541.10
Indian Education For All	3113	32,727.04
American Indian Achievement Gap	3114	12,626.00
State Spec Ed Allowable Cost Pymt to Districts	3115	355,571.65
Data For Achievement	3116	31,343.36
State Guaranteed Tax Base Aid	3120	1,491,347.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,661.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	193.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	10,000.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,841,742.52		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	3,262,906.26
Total Estimated Revenues to Fund Adopted Budget			0004	9,585,242.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	534,625.00

Budget Uses

Expenditure Budget	0002	534,625.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	117,330.37
Contingency	0006	11,733.04
Over-Schedule	0011	405,561.59
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	64,531.70
State On-Schedule Trans Reimb	3210	64,531.71
District Tax Levy	1110	405,561.59
District Mills	999	9.40
Total Estimated Revenues to Fund Adopted Budget	0004	534,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	579,313.78

Budget Uses

Expenditure Budget	0002	579,313.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	429,447.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429,447.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	149,866.25
District Mills	999	3.48
Total Estimated Revenues to Fund Adopted Budget	0004	579,313.78

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #17 2018 Bluebird	2018	132,275.00	26,455.00	26,455.00	26,455.00
Bus #16 2017 Bluebird	2016	92,333.33	36,933.34	18,466.67	18,466.67
Bus #14 2015 Bluebird	2015	64,500.00	38,700.00	12,900.00	12,900.00
Bus #15 2016 Bluebird	2015	87,200.00	52,320.00	17,440.00	17,440.00
IRON HORSE 2008 MCI COACH	2015	185,456.00	111,273.40	37,091.20	37,091.20
BUS #11	2013	83,500.00	83,500.00	16,700.00	16,700.00
TRAIN	2012	104,066.89	124,879.90	20,813.38	20,813.38
BUS #10	2010	63,405.34	95,108.01	N/A	NA
BUS #9	2010	76,882.00	115,323.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
BUS 5	2005	63,015.00	94,522.50	N/A	NA
ACTIVITY	2004	82,845.00	124,267.50	N/A	NA
Bus #4	2004	61,692.00	92,538.00	N/A	NA
Bus #2	2003	51,888.00	77,832.00	N/A	NA
Bus #3	2003	65,000.00	97,500.00	N/A	NA
Bus 01	2001	58,618.00	87,927.00	N/A	NA
BUS #48	1999	44,221.00	66,331.50	N/A	NA
Total					149,866.25

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

13 Tuition Fund

Adopted Budget	0001	343,362.00

Budget Uses

Expenditure Budget	0002	343,362.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	343,362.00
District Mills	999	7.96
Total Estimated Revenues to Fund Adopted Budget	0004	343,362.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,272,384.00

Budget Uses

Expenditure Budget	0002	1,272,384.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,403.74
Operating Reserve	0961	109,403.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,272,384.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,272,384.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,213.88
Operating Reserve	0961	14,700.00
Unreserved Fund Balance Reappropriated	0970	21,513.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,486.12
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

29 Flexibility Fund

Adopted Budget	0001	3,669.28

Budget Uses

Expenditure Budget	0002	3,669.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,669.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,669.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,669.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

50 Debt Service Fund

7-70

Taxable Value		43,122,201.00
Adopted Budget	0001	751,331.26

Budget Uses

Expenditure Budget	0002	751,331.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-606,993.76
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	751,331.26
Jurisdiction Mills	999	17.42
Total Estimated Revenues to Fund Adopted Budget	0004	751,331.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/07/2013	06/30/2026	6,745,000.00	4,215,000.00	625,000.00	116,631.26	350.00
Total Bond Requirements							741,981.26

SIDs

Issue Type		Amount
Elementary		9,350.00
Total SID Requirements		9,350.00
Total Debt Service Requirements	0002	751,331.26

Budget Report
FY 2019

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-55279268

61 Building Reserve Fund

Adopted Budget		0001	443,922.08

Budget Uses

Expenditure Budget		0002	443,922.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,522.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,522.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
Building Reserve Permissive Levy	1110(b)	165,400.00	
District Tax Levy		1110	315,400.00
District Mills		999	7.32
Building Reserves Voted Mills			3.48
Building Reserves Permissive Mills			3.84
Total Estimated Revenues to Fund Adopted Budget		0004	443,922.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	750,000.00	5	600,000.00	150,000.00	150,000.00
Total					150,000.00

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	665	42,340,330

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Donnie McVee

(Signature) (Date)

Chairperson, School Trustees: Doug LeBrun

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,166,869.50	0.00	10%	0.00%	0.00	3,405,210.75	1,761,658.75	41.61
10 Transportation	244,196.00	0.00	20%	0.00%	0.00	63,568.54	180,627.46	4.27
11 Bus Depreciation	325,880.11	0.00	N/A	0.00%	248,212.85	0.00	77,667.26	1.83
13 Tuition	213,725.00		N/A		0.00	0.00	213,725.00	5.05
14 Retirement	597,467.00	119,493.40	20%	20.00%	4,071.24	593,395.76		
17 Adult Education	42,000.00	14,700.00	35%	35.00%	19,147.94	0.00	22,852.06	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,149.94	0.00	N/A	0.00%	35,149.94	0.00	20,000.00	0.47
29 Flexibility	3,658.36	0.00	N/A	0.00%	3,658.36	0.00	0.00	0.00
61 Building Reserve	243,076.05	0.00	N/A	0.00%	61,576.05	0.00	181,500.00	4.28
Total of All Funds	6,892,021.96	134,193.40			371,816.38	4,062,175.05	2,458,030.53	58.05

50 Debt Service								
Tax Jurisdiction								
High School 2004	668,366.26	0.00	20-9-438	0.00%	0.00	0.00	668,366.26	15.79

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 665 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,211,615.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,708.62
D.	At Risk Student	(I-D)	8,568.06
E.	Indian Education For All	(I-E)	14,470.40
F.	American Indian Achievement Gap	(I-F)	3,852.00
G.	Data For Achievement	(I-G)	13,858.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	114,088.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	32,623.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,386.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	673
B.	BASE Budget Limit	(II-B)	4,302,016.83
C.	Maximum Budget Limit	(II-C)	5,336,639.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,158,507.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,320,379.26
H.	Maximum Budget Limit	(II-H)	5,397,943.44
I.	Highest Budget Without a Vote	(II-I)	5,166,869.50
J.	Highest Budget	(II-J)	5,397,943.44
K.	Highest Voted Amount	(II-K)	231,073.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,166,869.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,166,869.50
	1. BASE Budget Limit	(V-A1)	4,320,379.26	
	2. Over-BASE Budget	(V-A2)	846,490.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,211,615.64
	1. Direct State Aid Paid By State	(V-B1)	2,211,615.64	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,708.62
D.	At Risk Student	(V-D)		8,568.06
E.	Indian Education For All	(V-E)		14,470.40
F.	American Indian Achievement Gap	(V-F)		3,852.00
G.	Data For Achievement	(V-G)		13,858.60
H.	Special Education Allowable Cost Payment	(V-H)		114,088.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,889.92
	1. Actual Non-Levy Revenue	(V-J1)	2,889.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,802,327.89
	1. State Guaranteed Tax Base Aid	(V-L1)	857,159.38	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	945,168.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,320,379.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		30,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	30,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		846,490.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.33
U.	Over-BASE Mills	(V-U)		19.28
1.	District Property Tax Levy Mills	(V-U1)	19.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,166,869.50

Budget Uses

Expenditure Budget	0002	5,166,869.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,211,615.64
Quality Educator	3111	148,708.62
At Risk Student	3112	8,568.06
Indian Education For All	3113	14,470.40
American Indian Achievement Gap	3114	3,852.00
State Spec Ed Allowable Cost Pymt to Districts	3115	114,088.13
Data For Achievement	3116	13,858.60
State Guaranteed Tax Base Aid	3120	857,159.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,889.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	30,000.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	945,168.51		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	1,761,658.75
Total Estimated Revenues to Fund Adopted Budget			0004	5,166,869.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	244,196.00

Budget Uses

Expenditure Budget	0002	244,196.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,789.58
Contingency	0006	5,778.96
Over-Schedule	0011	180,627.46
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	31,784.27
State On-Schedule Trans Reimb	3210	31,784.27
District Tax Levy	1110	180,627.46
District Mills	999	4.27
Total Estimated Revenues to Fund Adopted Budget	0004	244,196.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	325,880.11

Budget Uses

Expenditure Budget	0002	325,880.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,212.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	248,212.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	77,667.26
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	325,880.11

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #17 2018 Bluebird	2018	44,091.67	8,818.33	8,818.33	8,818.33
Bus #16 2017 Bluebird	2016	41,666.67	16,666.66	8,333.33	8,333.33
Bus #14 2015 Bluebird	2015	64,500.00	38,700.00	12,900.00	12,900.00
Bus #15 2016 Bluebird	2015	43,600.00	26,160.00	8,720.00	8,720.00
IRON HORSE 2008 MCI COACH	2015	92,728.00	55,636.80	18,545.60	18,545.60
BUS #11	2013	41,750.00	41,750.00	8,350.00	8,350.00
TRAIN	2012	60,000.00	60,000.00	12,000.00	12,000.00
BUS #10	2010	31,702.66	47,553.99	N/A	NA
BUS #9	2010	38,441.00	57,661.50	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
BUS 5	2005	31,508.00	47,262.00	N/A	NA
ACTIVITY BUS	2004	82,845.00	124,267.50	N/A	NA
Bus #4	2004	30,846.00	46,269.00	N/A	NA
Bus #2	2003	25,944.00	38,916.00	N/A	NA
Bus #3	2003	32,500.00	48,750.00	N/A	NA
Bus 01	2001	29,309.00	43,963.50	N/A	NA
BUS 48	1999	22,110.00	33,165.00	N/A	NA
Total					77,667.26

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

13 Tuition Fund

Adopted Budget	0001	213,725.00

Budget Uses

Expenditure Budget	0002	213,725.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	213,725.00
District Mills	999	5.05
Total Estimated Revenues to Fund Adopted Budget	0004	213,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	597,467.00

Budget Uses

Expenditure Budget	0002	597,467.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,564.64
Operating Reserve	0961	119,493.40
Unreserved Fund Balance Reappropriated	0970	4,071.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	593,395.76
Total Estimated Revenues to Fund Adopted Budget	0004	597,467.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

17 Adult Education Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,847.94
Operating Reserve	0961	14,700.00
Unreserved Fund Balance Reappropriated	0970	19,147.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,852.06
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,149.94

Budget Uses

Expenditure Budget	0002	55,149.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,149.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,149.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	55,149.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

29 Flexibility Fund

Adopted Budget	0001	3,658.36

Budget Uses

Expenditure Budget	0002	3,658.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,658.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,658.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,658.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

50 Debt Service Fund

High School 2004

Taxable Value		42,340,330.00
Adopted Budget	0001	668,366.26

Budget Uses

Expenditure Budget	0002	668,366.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-612,142.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	668,366.26
Jurisdiction Mills	999	15.79
Total Estimated Revenues to Fund Adopted Budget	0004	668,366.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	12/18/2008	06/30/2029	3,687,000.00	2,340,000.00	180,000.00	113,835.00	350.00
High School Bond	07/14/2011	06/30/2021	1,000,000.00	220,000.00	100,000.00	9,337.50	350.00
High School Refunding Bond	05/07/2013	06/30/2025	2,270,000.00	1,395,000.00	215,000.00	38,843.76	350.00
Total Bond Requirements							658,066.26

SIDs

Issue Type	Amount
High School	10,300.00
Total SID Requirements	10,300.00

Total Debt Service Requirements	0002	668,366.26

Budget Report
FY 2019

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-30129059

61 Building Reserve Fund

Adopted Budget		0001	243,076.05

Budget Uses

Expenditure Budget		0002	243,076.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,576.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,576.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	81,500.00	
District Tax Levy		1110	181,500.00
District Mills		999	4.28
Building Reserves Voted Mills			2.36
Building Reserves Permissive Mills			1.92
Total Estimated Revenues to Fund Adopted Budget		0004	243,076.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	500,000.00	5	400,000.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-80262898

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	52	*	28	2,567,082

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Sperry

(Signature) (Date)

Chairperson, School Trustees: Ben Lehfeldt

(Signature) (Date)

County Superintendent: Craig Mattheis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-80262898

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,043,649.71	102,028.99	10%	9.78%	0.00	727,830.30	315,819.41	123.01
10 Transportation	179,267.50	32,439.03	20%	18.10%	0.00	47,272.50	131,995.00	51.42
11 Bus Depreciation	105,025.56	0.00	N/A	0.00%	51,258.86	0.00	53,766.70	20.94
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	135,689.00	27,137.80	20%	20.00%	6,942.75	128,746.25		
17 Adult Education	9,500.00	3,325.00	35%	35.00%	4,936.41	0.00	4,563.59	1.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,547.38	0.00	N/A	0.00%	547.38	0.00	32,000.00	12.47
29 Flexibility	9,349.57	0.00	N/A	0.00%	9,349.57	0.00	0.00	0.00
61 Building Reserve	62,964.00	0.00	N/A	0.00%	25,364.00	0.00	37,600.00	14.65
Total of All Funds	1,577,992.72	164,930.82			98,398.97	903,849.05	575,744.70	224.27

50 Debt Service Tax Jurisdiction								
490100	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-80262898

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	37
M1	LAVINA 7-8	15
H1	LAVINA HS 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	438,787.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,671.75
D.	At Risk Student	(I-D)	3,636.27
E.	Indian Education For All	(I-E)	1,740.80
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,667.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	31,847.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,914.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,747.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,559.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	867,449.77
C.	Maximum Budget Limit	(II-C)	1,083,519.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,029,287.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	881,812.05
H.	Maximum Budget Limit	(II-H)	1,097,449.07
I.	Highest Budget Without a Vote	(II-I)	1,043,649.71
J.	Highest Budget	(II-J)	1,097,449.07
K.	Highest Voted Amount	(II-K)	53,799.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,043,649.71

Budget Report
FY 2019

19 Golden Valley **Submit ID: 0411-80262898**

0411 Lavina K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			102,028.99
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			102,028.99

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,543.64	11,303.69	31,847.33
B.	Special Education RSBG to Coop	2,609.88	1,304.94	3,914.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,261.41	5,043.45	14,304.86

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	313,055.30	199,619.00	512,674.30
		469,372.30	512,255.00	981,627.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	165,688.42	180,826.02	346,514.44
H.	Special Education in BASE@40%	9,261.41	5,043.45	14,304.86
I.	Subsidized BASE Amount	174,949.83	185,869.47	360,819.30
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,043,649.71
	1. BASE Budget Limit	(V-A1)	881,812.05	
	2. Over-BASE Budget	(V-A2)	161,837.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		438,787.41
	1. Direct State Aid Paid By State	(V-B1)	438,787.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,671.75
D.	At Risk Student	(V-D)		3,636.27
E.	Indian Education For All	(V-E)		1,740.80
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,667.20

H.	Special Education Allowable Cost Payment	(V-H)		31,847.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,338.23
1.	Actual Non-Levy Revenue	(V-J1)	4,338.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		356,481.06
1.	State Guaranteed Tax Base Aid	(V-L1)	202,499.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	153,981.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		881,812.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,837.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.66
T.	BASE Mills - High School	(V-T)		20.31
U.	Over-BASE Mills	(V-U)		63.04
1.	District Property Tax Levy Mills	(V-U1)	63.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		123.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-80262898

01 General Fund

Adopted Budget	0001	1,043,649.71

Budget Uses

Expenditure Budget	0002	1,043,649.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	438,787.41
Quality Educator	3111	42,671.75
At Risk Student	3112	3,636.27
Indian Education For All	3113	1,740.80
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	31,847.33
Data For Achievement	3116	1,667.20
State Guaranteed Tax Base Aid	3120	202,499.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,322.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,016.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	153,981.75		
Over-BASE Levy	1110(c)	161,837.66		
District Tax Levy			1110	315,819.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,043,649.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,267.50

Budget Uses

Expenditure Budget	0002	179,267.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,975.00
Contingency	0006	4,297.50
Over-Schedule	0011	131,995.00
Fund Balance for Budget	TFS48	32,439.03
Operating Reserve	0961	32,439.03
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,636.25
State On-Schedule Trans Reimb	3210	23,636.25
District Tax Levy	1110	131,995.00
District Mills	999	51.42
Total Estimated Revenues to Fund Adopted Budget	0004	179,267.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	105,025.56

Budget Uses

Expenditure Budget	0002	105,025.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,258.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,258.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	53,766.70
District Mills	999	20.94
Total Estimated Revenues to Fund Adopted Budget	0004	105,025.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD	2018	78,000.00	0.00	15,600.00	15,600.00
IC INTERNATIONAL	2016	91,533.52	36,613.40	18,306.70	18,306.70
MICRO BIRD	2014	54,300.00	43,440.00	10,860.00	10,860.00
2011 BLUEBIRD	2011	90,000.00	126,000.00	18,000.00	9,000.00
THOMAS	2008	60,500.00	90,750.00	N/A	NA
CHEVY	2000	53,047.00	79,570.50	N/A	NA
Total					53,766.70

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-80262898

14 Retirement Fund

Adopted Budget	0001	135,689.00

Budget Uses

Expenditure Budget	0002	135,689.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,080.55
Operating Reserve	0961	27,137.80
Unreserved Fund Balance Reappropriated	0970	6,942.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,746.25
Total Estimated Revenues to Fund Adopted Budget	0004	135,689.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,500.00

Budget Uses

Expenditure Budget	0002	9,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,261.41
Operating Reserve	0961	3,325.00
Unreserved Fund Balance Reappropriated	0970	4,936.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,563.59
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	9,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,547.38

Budget Uses

Expenditure Budget	0002	32,547.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	547.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	547.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,000.00
District Mills	999	12.47
Total Estimated Revenues to Fund Adopted Budget	0004	32,547.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,349.57

Budget Uses

Expenditure Budget	0002	9,349.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,349.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,349.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,349.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
490100

Taxable Value		2,567,082.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	62,964.00

Budget Uses

Expenditure Budget		0002	62,964.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,364.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,364.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,600.00	
District Tax Levy		1110	37,600.00
District Mills		999	14.65
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			14.65
Total Estimated Revenues to Fund Adopted Budget		0004	62,964.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	862	N/A	12,919,327

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Phil Koterba

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,281,294.57	458,623.70	10%	7.30%	0.00	4,467,362.39	1,813,932.18	140.41
10 Transportation	550,000.00	110,000.00	20%	20.00%	32,923.69	116,667.06	400,409.25	30.99
11 Bus Depreciation	528,169.60	0.00	N/A	0.00%	452,169.60	3,500.00	72,500.00	5.61
13 Tuition	144,536.83		N/A		0.00	0.00	144,536.83	11.19
14 Retirement	850,000.00	170,000.00	20%	20.00%	45,598.49	804,401.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	116,263.36	0.00	N/A	0.00%	54,365.73	400.00	61,497.63	4.76
29 Flexibility	117,022.14	0.00	N/A	0.00%	117,022.14	0.00	0.00	0.00
61 Building Reserve	603,703.05	0.00	N/A	0.00%	500,703.05	15,000.00	98,000.00	7.59
Total of All Funds	9,190,989.55	738,623.70			1,202,782.70	5,407,330.96	2,590,875.89	200.55

50 Debt Service **Tax Jurisdiction**								
EL2009S	4,165.43	0.00	20-9-438	0.00%	4,165.43	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	700
M1	LEWISTOWN 7-8	162

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,326,593.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	227,532.91
D.	At Risk Student	(I-D)	29,781.44
E.	Indian Education For All	(I-E)	18,757.12
F.	American Indian Achievement Gap	(I-F)	4,922.00
G.	Data For Achievement	(I-G)	17,964.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	367,083.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	43,263.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,972.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	846
B.	BASE Budget Limit	(II-B)	4,876,362.38
C.	Maximum Budget Limit	(II-C)	6,136,077.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,299,052.13
E.	Adopted Budget	(II-E)	6,175,414.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,994,104.98
H.	Maximum Budget Limit	(II-H)	6,281,294.57
I.	Highest Budget Without a Vote	(II-I)	6,281,294.57
J.	Highest Budget	(II-J)	6,281,294.57
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,281,294.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		458,623.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		458,623.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,281,294.57
1.	BASE Budget Limit	(V-A1)	4,994,104.98	
2.	Over-BASE Budget	(V-A2)	1,287,189.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,326,593.20
1.	Direct State Aid Paid By State	(V-B1)	2,326,593.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		227,532.91
D.	At Risk Student	(V-D)		29,781.44
E.	Indian Education For All	(V-E)		18,757.12
F.	American Indian Achievement Gap	(V-F)		4,922.00
G.	Data For Achievement	(V-G)		17,964.08
H.	Special Education Allowable Cost Payment	(V-H)		367,083.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,790.11
1.	Actual Non-Levy Revenue	(V-J1)	7,790.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,993,680.75
1.	State Guaranteed Tax Base Aid	(V-L1)	1,466,938.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	526,742.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,994,104.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,287,189.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,287,189.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		99.63
1.	District Property Tax Levy Mills	(V-U1)	99.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		140.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

01 General Fund

Adopted Budget	0001	6,281,294.57

Budget Uses

Expenditure Budget	0002	6,281,294.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,326,593.20
Quality Educator	3111	227,532.91
At Risk Student	3112	29,781.44
Indian Education For All	3113	18,757.12
American Indian Achievement Gap	3114	4,922.00
State Spec Ed Allowable Cost Pymt to Districts	3115	367,083.37
Data For Achievement	3116	17,964.08
State Guaranteed Tax Base Aid	3120	1,466,938.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,790.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	526,742.59		
Over-BASE Levy	1110(c)	1,287,189.59		
District Tax Levy			1110	1,813,932.18
Total Estimated Revenues to Fund Adopted Budget			0004	6,281,294.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,606.42
Contingency	0006	10,560.64
Over-Schedule	0011	433,832.94
Fund Balance for Budget	TFS48	142,923.69
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	32,923.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	58,083.53
State On-Schedule Trans Reimb	3210	58,083.53
District Tax Levy	1110	400,409.25
District Mills	999	30.99
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	528,169.60

Budget Uses

Expenditure Budget	0002	528,169.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	452,169.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452,169.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	72,500.00
District Mills	999	5.61
Total Estimated Revenues to Fund Adopted Budget	0004	528,169.60

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 MC J45 #6602	2018	90,000.00	0.00	18,000.00	0.00
2017 IC #4154	2017	96,956.82	0.00	19,391.36	0.00
2016 INTL #0568	2015	81,084.22	0.00	16,216.84	0.00
2015 CES #3528	2014	56,861.27	0.00	11,372.25	0.00
2013 BLUEBIRD IC #6001	2013	77,553.07	0.00	15,510.61	0.00
2014 BLUEBIRD IC #1987	2013	80,000.78	0.00	16,000.16	0.00
2008 MCI J4500 #4870	2012	52,700.00	10,540.00	10,540.00	10,540.00
2012 INTL #1925	2012	88,775.09	0.00	17,755.02	0.00
2010 INTL #6953	2010	86,699.28	0.00	17,339.86	0.00
2009 INTL #8040	2008	71,951.98	26,738.52	14,390.40	14,390.40
2009 INTL #8205	2008	69,900.38	20,447.00	13,980.08	792.24
2006 INTL #4251	2006	68,452.00	20,313.40	13,690.40	13,690.40
2006 INTL #8714	2006	67,114.00	14,661.20	13,422.80	13,422.80
2007 INTL #2014	2006	61,970.00	24,788.00	12,394.00	12,394.00
2005 INTL #7833	2005	51,784.30	51,784.30	10,356.86	10,356.86
MOTOROLA MCS 2000	2004	2,721.00	3,668.20	544.20	413.30
1982 MCI 9 7423	2002	25,000.00	37,500.00	N/A	NA
Total					76,000.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

13 Tuition Fund

Adopted Budget	0001	144,536.83

Budget Uses

Expenditure Budget	0002	144,536.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	144,536.83
District Mills	999	11.19
Total Estimated Revenues to Fund Adopted Budget	0004	144,536.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

14 Retirement Fund

Adopted Budget	0001	850,000.00

Budget Uses

Expenditure Budget	0002	850,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	215,598.49
Operating Reserve	0961	170,000.00
Unreserved Fund Balance Reappropriated	0970	45,598.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	804,401.51
Total Estimated Revenues to Fund Adopted Budget	0004	850,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	116,263.36

Budget Uses

Expenditure Budget	0002	116,263.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,365.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,365.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,497.63
District Mills	999	4.76
Total Estimated Revenues to Fund Adopted Budget	0004	116,263.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

29 Flexibility Fund

Adopted Budget	0001	117,022.14

Budget Uses

Expenditure Budget	0002	117,022.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,022.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,022.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	117,022.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

50 Debt Service Fund

EL2009S

Taxable Value		12,919,327.00
Adopted Budget	0001	4,165.43

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	4,165.43
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,165.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,165.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,165.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-41182348

61 Building Reserve Fund

Adopted Budget		0001	603,703.05

Budget Uses

Expenditure Budget		0002	603,703.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	500,703.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	500,703.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	98,000.00
District Mills		999	7.59
Building Reserves Voted Mills			7.59
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	603,703.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	196,000.00	98,000.00	98,000.00
Total					98,000.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	851	*	369	12,692,941

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leslie Forster

(Signature) (Date)

Chairperson, School Trustees: Ellen Johnston

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

0522 Libby K-12 Schools

Submit ID: 0522-49975017

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,116,027.54	880,524.25	10%	10.85%	0.00	6,427,151.06	1,688,876.48	133.07
10 Transportation	787,000.00	111,859.53	20%	14.21%	0.00	286,911.80	500,088.20	39.40
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	175,130.00		N/A		3,154.49	0.00	171,975.51	13.55
14 Retirement	1,150,000.00	230,000.00	20%	20.00%	134,038.95	1,015,961.05		
17 Adult Education	23,000.00	1,348.48	35%	5.86%	0.00	0.00	23,000.00	1.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,000.00	193,322.61	N/A	386.65%	48,978.00	1,022.00	0.00	0.00
29 Flexibility	5,500.00	318.40	N/A	5.79%	5,476.00	24.00	0.00	0.00
61 Building Reserve	923,146.34	0.00	N/A	0.00%	3,146.34	0.00	920,000.00	72.48
Total of All Funds	11,229,803.88	1,417,373.27			194,793.78	7,731,069.91	3,303,940.19	260.31

50 Debt Service **Tax Jurisdiction**								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	669
M1	LIBBY 7-8	182
H1	LIBBY HS 9-12	369 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,613,570.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	290,265.25
D.	At Risk Student	(I-D)	58,288.40
E.	Indian Education For All	(I-E)	26,547.20
F.	American Indian Achievement Gap	(I-F)	11,556.00
G.	Data For Achievement	(I-G)	25,424.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	243,923.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,899.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,383.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,208
B.	BASE Budget Limit	(II-B)	7,051,054.33
C.	Maximum Budget Limit	(II-C)	8,776,411.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	7,946,268.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,220,813.85
H.	Maximum Budget Limit	(II-H)	8,983,977.75
I.	Highest Budget Without a Vote	(II-I)	8,116,027.54
J.	Highest Budget	(II-J)	8,983,977.75
K.	Highest Voted Amount	(II-K)	867,950.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,116,027.54

Budget Report
FY 2019
27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		811,602.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		68,921.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	68,921.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		880,524.25

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	170,846.76	73,076.64	243,923.40
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	68,338.70	29,230.66	97,569.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	198,013.00	312,636.00	510,649.00
F.	100% Of Per Student Entitlement	4,974,164.30	2,599,236.00	7,573,400.30
		5,172,177.30	2,911,872.00	8,084,049.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,825,778.59	1,027,890.82	2,853,669.40
H.	Special Education in BASE@40%	68,338.70	29,230.66	97,569.36
I.	Subsidized BASE Amount	1,894,117.29	1,057,121.48	2,951,238.76
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,116,027.54
1.	BASE Budget Limit	(V-A1)	7,220,813.85	
2.	Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,613,570.03
1.	Direct State Aid Paid By State	(V-B1)	3,613,570.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		290,265.25
D.	At Risk Student	(V-D)		58,288.40
E.	Indian Education For All	(V-E)		26,547.20
F.	American Indian Achievement Gap	(V-F)		11,556.00
G.	Data For Achievement	(V-G)		25,424.80

H.	Special Education Allowable Cost Payment	(V-H)		243,923.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,101.40
1.	Actual Non-Levy Revenue	(V-J1)	5,101.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,946,137.37
1.	State Guaranteed Tax Base Aid	(V-L1)	2,152,474.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	793,662.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,220,813.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.36
T.	BASE Mills - High School	(V-T)		21.18
U.	Over-BASE Mills	(V-U)		70.53
1.	District Property Tax Levy Mills	(V-U1)	70.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

27 Lincoln

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0522 Libby K-12 Schools

01 General Fund

Adopted Budget	0001	8,116,027.54

Budget Uses

Expenditure Budget	0002	8,116,027.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,613,570.03
Quality Educator	3111	290,265.25
At Risk Student	3112	58,288.40
Indian Education For All	3113	26,547.20
American Indian Achievement Gap	3114	11,556.00
State Spec Ed Allowable Cost Pymt to Districts	3115	243,923.40
Data For Achievement	3116	25,424.80
State Guaranteed Tax Base Aid	3120	2,152,474.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,101.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	793,662.79		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	1,688,876.48
Total Estimated Revenues to Fund Adopted Budget			0004	8,116,027.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	787,000.00

Budget Uses

Expenditure Budget	0002	787,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	260,911.80
Contingency	0006	26,000.00
Over-Schedule	0011	500,088.20
Fund Balance for Budget	TFS48	111,859.53
Operating Reserve	0961	111,859.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	143,455.90
State On-Schedule Trans Reimb	3210	143,455.90
District Tax Levy	1110	500,088.20
District Mills	999	39.40
Total Estimated Revenues to Fund Adopted Budget	0004	787,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	175,130.00

Budget Uses

Expenditure Budget	0002	175,130.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,154.49
Unreserved Fund Balance Reappropriated	0970	3,154.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	171,975.51
District Mills	999	13.55
Total Estimated Revenues to Fund Adopted Budget	0004	175,130.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

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0522 Libby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,150,000.00

Budget Uses

Expenditure Budget	0002	1,150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	364,038.95
Operating Reserve	0961	230,000.00
Unreserved Fund Balance Reappropriated	0970	134,038.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,015,961.05
Total Estimated Revenues to Fund Adopted Budget	0004	1,150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,348.48
Operating Reserve	0961	1,348.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,000.00
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242,300.61
Operating Reserve	0961	193,322.61
Unreserved Fund Balance Reappropriated	0970	48,978.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,022.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	5,500.00

Budget Uses

Expenditure Budget	0002	5,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,794.40
Operating Reserve	0961	318.40
Unreserved Fund Balance Reappropriated	0970	5,476.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	24.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

50 Debt Service Fund

0522

Taxable Value		12,692,941.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0522-49975017

0522 Libby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	923,146.34

Budget Uses

Expenditure Budget		0002	923,146.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,146.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,146.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	820,000.00	
Building Reserve Permissive Levy	1110(b)	100,000.00	
District Tax Levy		1110	920,000.00
District Mills		999	72.48
Building Reserves Voted Mills			64.60
Building Reserves Permissive Mills			7.88
Total Estimated Revenues to Fund Adopted Budget		0004	923,146.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	4,100,000.00	5	1,640,000.00	820,000.00	820,000.00
Total					820,000.00

Budget Report
FY 2019

26 Liberty

1224 Liberty Elem

Submit ID: 1224-18443657

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	58	N/A	165,297

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeff Jorgenson

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

26 Liberty

1224 Liberty Elem

Submit ID: 1224-18443657

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	423,566.87	37,081.48	10%	8.75%	0.00	406,909.74	16,657.13	100.76
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,400.00	4,480.00	20%	20.00%	7,755.30	14,644.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,653.40	0.00	N/A	0.00%	1,653.40	0.00	0.00	0.00
29 Flexibility	603.17	0.00	N/A	0.00%	603.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	448,223.44	41,561.48			10,011.87	421,554.44	16,657.13	100.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

26 Liberty

1224 Liberty Elem

Submit ID: 1224-18443657

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBERTY K-8	18
E2	RIVERVIEW EL	6
E3	HILLSIDE COLONY	34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	214,293.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,992.98
D.	At Risk Student	(I-D)	1,845.76
E.	Indian Education For All	(I-E)	1,262.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,208.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,733.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,911.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,756.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	51
B.	BASE Budget Limit	(II-B)	373,352.28
C.	Maximum Budget Limit	(II-C)	463,421.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	382,696.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	414,222.79
H.	Maximum Budget Limit	(II-H)	514,178.86
I.	Highest Budget Without a Vote	(II-I)	423,566.87
J.	Highest Budget	(II-J)	514,178.86
K.	Highest Voted Amount	(II-K)	90,611.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	423,566.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		37,081.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,081.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		423,566.87
1.	BASE Budget Limit	(V-A1)	414,222.79	
2.	Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		214,293.23
1.	Direct State Aid Paid By State	(V-B1)	214,293.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,992.98
D.	At Risk Student	(V-D)		1,845.76
E.	Indian Education For All	(V-E)		1,262.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,208.72
H.	Special Education Allowable Cost Payment	(V-H)		8,733.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		446.03
1.	Actual Non-Levy Revenue	(V-J1)	446.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		173,440.93
1.	State Guaranteed Tax Base Aid	(V-L1)	166,127.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,313.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		414,222.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		44.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.53
1.	District Property Tax Levy Mills	(V-U1)	56.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	423,566.87

Budget Uses

Expenditure Budget	0002	423,566.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	214,293.23
Quality Educator	3111	12,992.98
At Risk Student	3112	1,845.76
Indian Education For All	3113	1,262.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,733.06
Data For Achievement	3116	1,208.72
State Guaranteed Tax Base Aid	3120	166,127.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	425.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,313.05		
Over-BASE Levy	1110(c)	9,344.08		
District Tax Levy			1110	16,657.13
Total Estimated Revenues to Fund Adopted Budget			0004	423,566.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
26 Liberty

1224 Liberty Elem

Submit ID: 1224-18443657

14 Retirement Fund

Adopted Budget	0001	22,400.00

Budget Uses

Expenditure Budget	0002	22,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,235.30
Operating Reserve	0961	4,480.00
Unreserved Fund Balance Reappropriated	0970	7,755.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,644.70
Total Estimated Revenues to Fund Adopted Budget	0004	22,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,653.40

Budget Uses

Expenditure Budget	0002	1,653.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,653.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,653.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,653.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	603.17

Budget Uses

Expenditure Budget	0002	603.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	603.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	603.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	603.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
26 Liberty

1224 Liberty Elem

Submit ID: 1224-18443657

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
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01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72493023

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	47	21	1,882,556

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shay Baize

(Signature) (Date)

Chairperson, School Trustees: Dan Mayer

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72493023

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,010,185.49	101,018.55	10%	10.00%	41,129.62	652,314.85	316,741.02	168.25
10 Transportation	110,411.16	22,082.23	20%	20.00%	58,245.46	52,165.70	0.00	0.00
11 Bus Depreciation	35,000.00	85,912.98	N/A	245.47%	2,381.22	0.00	32,618.78	17.33
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	126,000.00	25,200.00	20%	20.00%	4,716.86	121,283.14		
17 Adult Education	7,200.00	2,520.00	35%	35.00%	6,529.95	0.00	670.05	0.36
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50.00	0.00	N/A	0.00%	50.00	0.00	0.00	0.00
29 Flexibility	52,715.35	0.00	N/A	0.00%	52,715.35	0.00	0.00	0.00
61 Building Reserve	24,000.00	11,348.58	N/A	47.29%	0.00	0.00	24,000.00	12.75
Total of All Funds	1,365,562.00	248,082.34			165,768.46	825,763.69	374,029.85	198.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0009 Lima K-12 Schools

Submit ID: 0009-72493023

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	36 *
M1	LIMA 7-8	11 *
H1	LIMA HS 9-12	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	401,260.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,345.63
D.	At Risk Student	(I-D)	4,146.28
E.	Indian Education For All	(I-E)	1,479.68
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,417.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	17,498.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,318.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,080.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	812,245.53
C.	Maximum Budget Limit	(II-C)	1,005,602.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,356.68
E.	Adopted Budget	(II-E)	1,005,602.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	789,453.56
H.	Maximum Budget Limit	(II-H)	979,487.29
I.	Highest Budget Without a Vote	(II-I)	1,010,185.49
J.	Highest Budget	(II-J)	1,010,185.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,010,185.49

Budget Report
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Submit ID: 0009-72493023

0009 Lima K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,018.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,129.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,129.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,148.17

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	11,589.53	5,908.51	17,498.04
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,635.81	2,363.40	6,999.22
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	278,970.50	149,751.00	428,721.50
		435,287.50	462,387.00	897,674.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	153,656.49	163,222.61	316,879.10
H.	Special Education in BASE@40%	4,635.81	2,363.40	6,999.22
I.	Subsidized BASE Amount	158,292.30	165,586.01	323,878.32
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,010,185.49
1.	BASE Budget Limit	(V-A1)	789,453.56	
2.	Over-BASE Budget	(V-A2)	220,731.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		401,260.50
1.	Direct State Aid Paid By State	(V-B1)	401,260.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,345.63
D.	At Risk Student	(V-D)		4,146.28
E.	Indian Education For All	(V-E)		1,479.68
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,417.12

H.	Special Education Allowable Cost Payment	(V-H)		17,498.04
I.	Remaining Fund Balance Available	(V-I)		41,129.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		504.64
1.	Actual Non-Levy Revenue	(V-J1)	504.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		282,244.05
1.	State Guaranteed Tax Base Aid	(V-L1)	186,234.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	96,009.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		789,453.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,731.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,731.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.92
T.	BASE Mills - High School	(V-T)		18.08
U.	Over-BASE Mills	(V-U)		117.25
1.	District Property Tax Levy Mills	(V-U1)	117.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		168.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72493023

01 General Fund

Adopted Budget	0001	1,010,185.49

Budget Uses

Expenditure Budget	0002	1,010,185.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,129.62
Direct State Aid	3110	401,260.50
Quality Educator	3111	39,345.63
At Risk Student	3112	4,146.28
Indian Education For All	3113	1,479.68
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,498.04
Data For Achievement	3116	1,417.12
State Guaranteed Tax Base Aid	3120	186,234.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	504.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	96,009.09		
Over-BASE Levy	1110(c)	220,731.93		
District Tax Levy			1110	316,741.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,010,185.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,411.16

Budget Uses

Expenditure Budget	0002	110,411.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,111.60
Contingency	0006	5,411.16
Over-Schedule	0011	50,888.40
Fund Balance for Budget	TFS48	80,327.69
Operating Reserve	0961	22,082.23
Unreserved Fund Balance Reappropriated	0970	58,245.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	22,404.32
State On-Schedule Trans Reimb	3210	29,761.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,411.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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01 Beaverhead

0009 Lima K-12 Schools

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11 Bus Depreciation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,294.20
Operating Reserve	0961	85,912.98
Unreserved Fund Balance Reappropriated	0970	2,381.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,618.78
District Mills	999	17.33
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 International Bus	2015	108,011.88	56,705.76	21,602.38	21,602.38
2011 Chevy Collins	2011	62,948.00	83,405.60	12,589.60	11,016.40
Conversion Van Bus	2005	26,500.00	39,750.00	N/A	NA
BlueBird Bus	2002	68,900.00	103,350.00	N/A	NA
Total					32,618.78

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
01 Beaverhead
0009 Lima K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	126,000.00

Budget Uses

Expenditure Budget	0002	126,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,916.86
Operating Reserve	0961	25,200.00
Unreserved Fund Balance Reappropriated	0970	4,716.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	121,283.14
Total Estimated Revenues to Fund Adopted Budget	0004	126,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,200.00

Budget Uses

Expenditure Budget	0002	7,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,049.95
Operating Reserve	0961	2,520.00
Unreserved Fund Balance Reappropriated	0970	6,529.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	670.05
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	7,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50.00

Budget Uses

Expenditure Budget	0002	50.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72493023

29 Flexibility Fund

Adopted Budget	0001	52,715.35

Budget Uses

Expenditure Budget	0002	52,715.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,715.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,715.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,715.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72493023

61 Building Reserve Fund

Adopted Budget		0001	24,000.00

Budget Uses

Expenditure Budget		0002	24,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,348.58
Operating Reserve		0961	11,348.58
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	12.75
Building Reserves Voted Mills			7.97
Building Reserves Permissive Mills			4.78
Total Estimated Revenues to Fund Adopted Budget		0004	24,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	90,000.00	6	30,000.00	15,000.00	15,000.00
Total					15,000.00

Budget Report
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27 Lincoln

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	301	15,484,883

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Becky Evins

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,158,587.75	203,138.33	10%	9.41%	0.00	1,805,340.65	353,247.10	22.81
10 Transportation	203,305.37	37,558.76	20%	18.47%	0.00	53,081.07	150,224.30	9.70
11 Bus Depreciation	243,476.03	0.00	N/A	0.00%	209,718.03	0.00	33,758.00	2.18
13 Tuition	3,090.44		N/A		3,090.44	0.00	0.00	0.00
14 Retirement	295,248.62	59,049.72	20%	20.00%	44,822.74	250,425.88		
17 Adult Education	18,655.99	6,529.60	35%	35.00%	12,126.39	0.00	6,529.60	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,476.35	0.00	N/A	0.00%	30,476.35	0.00	0.00	0.00
29 Flexibility	21.18	0.00	N/A	0.00%	21.18	0.00	0.00	0.00
61 Building Reserve	137,187.95	0.00	N/A	0.00%	92,587.95	0.00	44,600.00	2.88
Total of All Funds	3,090,049.68	306,276.41			392,843.08	2,108,847.60	588,359.00	37.99

50 Debt Service **Tax Jurisdiction**								
04HSBond	441,150.00	0.00	20-9-438	0.00%	4,810.75	0.00	436,339.25	28.18

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 301

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,089,784.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,514.94
D.	At Risk Student	(I-D)	12,938.35
E.	Indian Education For All	(I-E)	6,549.76
F.	American Indian Achievement Gap	(I-F)	3,638.00
G.	Data For Achievement	(I-G)	6,272.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	60,428.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,502.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	296
B.	BASE Budget Limit	(II-B)	2,069,632.04
C.	Maximum Budget Limit	(II-C)	2,577,134.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,089,308.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,138,911.75
H.	Maximum Budget Limit	(II-H)	2,662,768.41
I.	Highest Budget Without a Vote	(II-I)	2,158,587.75
J.	Highest Budget	(II-J)	2,662,768.41
K.	Highest Voted Amount	(II-K)	504,180.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,158,587.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		203,138.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		203,138.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,158,587.75
1.	BASE Budget Limit	(V-A1)	2,138,911.75	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,089,784.66
1.	Direct State Aid Paid By State	(V-B1)	1,089,784.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,514.94
D.	At Risk Student	(V-D)		12,938.35
E.	Indian Education For All	(V-E)		6,549.76
F.	American Indian Achievement Gap	(V-F)		3,638.00
G.	Data For Achievement	(V-G)		6,272.84
H.	Special Education Allowable Cost Payment	(V-H)		60,428.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,900.26
1.	Actual Non-Levy Revenue	(V-J1)	1,900.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		882,884.18
1.	State Guaranteed Tax Base Aid	(V-L1)	549,313.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	333,571.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,138,911.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.54
U.	Over-BASE Mills	(V-U)		1.27
	1. District Property Tax Levy Mills	(V-U1)	1.27	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
27 Lincoln

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01 General Fund

Adopted Budget	0001	2,158,587.75

Budget Uses

Expenditure Budget	0002	2,158,587.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,089,784.66
Quality Educator	3111	74,514.94
At Risk Student	3112	12,938.35
Indian Education For All	3113	6,549.76
American Indian Achievement Gap	3114	3,638.00
State Spec Ed Allowable Cost Pymt to Districts	3115	60,428.76
Data For Achievement	3116	6,272.84
State Guaranteed Tax Base Aid	3120	549,313.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,900.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	333,571.10		
Over-BASE Levy	1110(c)	19,676.00		
District Tax Levy			1110	353,247.10
Total Estimated Revenues to Fund Adopted Budget			0004	2,158,587.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	203,305.37

Budget Uses

Expenditure Budget	0002	203,305.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,255.52
Contingency	0006	4,825.55
Over-Schedule	0011	150,224.30
Fund Balance for Budget	TFS48	37,558.76
Operating Reserve	0961	37,558.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,540.53
State On-Schedule Trans Reimb	3210	26,540.54
District Tax Levy	1110	150,224.30
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	203,305.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	243,476.03

Budget Uses

Expenditure Budget	0002	243,476.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,718.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,718.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	33,758.00
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	243,476.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE BUS VIN#0599	2018	92,751.00	0.00	18,550.20	773.00
2002 CHEVY BUS #7391	2017	1,520.00	304.00	304.00	0.00
2018 IC CE 72 PASS #1710	2017	96,907.14	0.00	19,381.43	9,691.00
2016 IC CE 72 PASS	2016	88,713.00	14,000.00	17,742.60	11,203.00
2015 IC CE 72 PASS	2015	86,889.00	29,000.00	17,377.80	6,044.00
2015 IC CORP 72 PASS	2015	106,899.00	32,000.00	21,379.80	6,047.00
2014 Ic Corporation 44 pass	2013	72,589.00	47,035.60	14,517.80	0.00
Ic Corporation 77 pass	2013	87,939.00	53,175.60	17,587.80	0.00
1BAKGPH2CF285541	2012	30,150.00	29,120.00	6,030.00	0.00
ICI PASSENGER 1806	2010	80,472.00	74,377.60	16,094.40	0.00
Total					33,758.00

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13 Tuition Fund

Adopted Budget	0001	3,090.44

Budget Uses

Expenditure Budget	0002	3,090.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,090.44
Unreserved Fund Balance Reappropriated	0970	3,090.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,090.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	295,248.62

Budget Uses

Expenditure Budget	0002	295,248.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,872.46
Operating Reserve	0961	59,049.72
Unreserved Fund Balance Reappropriated	0970	44,822.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,425.88
Total Estimated Revenues to Fund Adopted Budget	0004	295,248.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	18,655.99

Budget Uses

Expenditure Budget	0002	18,655.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,655.99
Operating Reserve	0961	6,529.60
Unreserved Fund Balance Reappropriated	0970	12,126.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,529.60
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	18,655.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,476.35

Budget Uses

Expenditure Budget	0002	30,476.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,476.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,476.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,476.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	21.18

Budget Uses

Expenditure Budget	0002	21.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0528-90946126

0528 Lincoln County H S

50 Debt Service Fund

04HSBond

Taxable Value		15,484,883.00
Adopted Budget	0001	441,150.00

Budget Uses

Expenditure Budget	0002	441,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,810.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,810.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	436,339.25
Jurisdiction Mills	999	28.18
Total Estimated Revenues to Fund Adopted Budget	0004	441,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	12/18/2012	06/30/2023	3,950,000.00	1,715,000.00	395,000.00	45,800.00	350.00
Total Bond Requirements							441,150.00
Total Debt Service Requirements						0002	441,150.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0528-90946126

0528 Lincoln County H S

61 Building Reserve Fund

Adopted Budget		0001	137,187.95

Budget Uses

Expenditure Budget		0002	137,187.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,587.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,587.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,600.00	
District Tax Levy		1110	44,600.00
District Mills		999	2.88
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.88
Total Estimated Revenues to Fund Adopted Budget		0004	137,187.95

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	102	*	43	3,139,097

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Williams

(Signature) (Date)

Chairperson, School Trustees: Aaron Birkholz

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,461,260.66	173,804.67	10%	11.89%	0.00	1,034,499.30	426,761.36	135.93
10 Transportation	75,103.00	15,020.60	20%	20.00%	7,513.98	16,345.08	51,243.94	16.32
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,215.91		N/A		3,215.91	0.00	0.00	0.00
14 Retirement	170,323.00	34,064.60	20%	20.00%	26,561.49	143,761.51		
17 Adult Education	2,268.61	0.00	35%	0.00%	2,268.61	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,612.88	0.00	N/A	0.00%	20,612.88	0.00	0.00	0.00
29 Flexibility	80,357.44	0.00	N/A	0.00%	80,357.44	0.00	0.00	0.00
61 Building Reserve	5,443.08	0.00	N/A	0.00%	5,443.08	0.00	0.00	0.00
Total of All Funds	1,818,584.58	222,889.87			145,973.39	1,194,605.89	478,005.30	152.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	76
M1	LINCOLN 7-8	26
H1	LINCOLN HS 9-12	43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	618,514.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,775.06
D.	At Risk Student	(I-D)	9,167.90
E.	Indian Education For All	(I-E)	3,155.20
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	3,021.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	39,212.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,227.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,095.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,658.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	134
B.	BASE Budget Limit	(II-B)	1,145,521.50
C.	Maximum Budget Limit	(II-C)	1,426,725.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,000.00
E.	Adopted Budget	(II-E)	1,368,260.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,237,152.56
H.	Maximum Budget Limit	(II-H)	1,541,756.40
I.	Highest Budget Without a Vote	(II-I)	1,461,260.66
J.	Highest Budget	(II-J)	1,541,756.40
K.	Highest Voted Amount	(II-K)	80,495.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,461,260.66

Budget Report
FY 2019

25 Lewis & Clark

Submit ID: 1221-64845374

1221 Lincoln K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,126.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		27,678.60
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	27,678.60	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		173,804.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	26,520.07	12,691.97	39,212.04
B.	Special Education RSBG to Coop	5,119.38	2,107.98	7,227.36
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,655.78	5,919.98	18,575.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	608,351.50	306,396.50	914,748.00
		764,668.50	619,032.50	1,383,701.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	269,927.98	218,518.47	488,446.45
H.	Special Education in BASE@40%	12,655.78	5,919.98	18,575.76
I.	Subsidized BASE Amount	282,583.76	224,438.45	507,022.21
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,461,260.66
1.	BASE Budget Limit	(V-A1)	1,237,152.56	
2.	Over-BASE Budget	(V-A2)	224,108.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		618,514.35
1.	Direct State Aid Paid By State	(V-B1)	618,514.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,775.06
D.	At Risk Student	(V-D)		9,167.90
E.	Indian Education For All	(V-E)		3,155.20
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		3,021.80

H.	Special Education Allowable Cost Payment	(V-H)		39,212.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,685.45
1.	Actual Non-Levy Revenue	(V-J1)	2,685.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		504,336.76
1.	State Guaranteed Tax Base Aid	(V-L1)	297,575.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	206,761.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,237,152.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,108.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	4,108.10	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		224,108.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		45.30
T.	BASE Mills - High School	(V-T)		20.55
U.	Over-BASE Mills	(V-U)		70.08
1.	District Property Tax Levy Mills	(V-U1)	70.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		135.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

01 General Fund

Adopted Budget	0001	1,461,260.66

Budget Uses

Expenditure Budget	0002	1,461,260.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	618,514.35
Quality Educator	3111	55,775.06
At Risk Student	3112	9,167.90
Indian Education For All	3113	3,155.20
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	39,212.04
Data For Achievement	3116	3,021.80
State Guaranteed Tax Base Aid	3120	297,575.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,685.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	4,108.10
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	206,761.36		
Over-BASE Levy	1110(c)	220,000.00		
District Tax Levy			1110	426,761.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,461,260.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,103.00

Budget Uses

Expenditure Budget	0002	75,103.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,859.16
Contingency	0006	1,485.92
Over-Schedule	0011	58,757.92
Fund Balance for Budget	TFS48	22,534.58
Operating Reserve	0961	15,020.60
Unreserved Fund Balance Reappropriated	0970	7,513.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,172.54
State On-Schedule Trans Reimb	3210	8,172.54
District Tax Levy	1110	51,243.94
District Mills	999	16.32
Total Estimated Revenues to Fund Adopted Budget	0004	75,103.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,215.91

Budget Uses

Expenditure Budget	0002	3,215.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,215.91
Unreserved Fund Balance Reappropriated	0970	3,215.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,215.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

14 Retirement Fund

Adopted Budget	0001	170,323.00

Budget Uses

Expenditure Budget	0002	170,323.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,626.09
Operating Reserve	0961	34,064.60
Unreserved Fund Balance Reappropriated	0970	26,561.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	143,761.51
Total Estimated Revenues to Fund Adopted Budget	0004	170,323.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,268.61

Budget Uses

Expenditure Budget	0002	2,268.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,268.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,268.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,268.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,612.88

Budget Uses

Expenditure Budget	0002	20,612.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,612.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,612.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,612.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	80,357.44

Budget Uses

Expenditure Budget	0002	80,357.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,357.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,357.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,357.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-64845374

61 Building Reserve Fund

Adopted Budget		0001	5,443.08

Budget Uses

Expenditure Budget		0002	5,443.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,443.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,443.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,443.08

Budget Report
FY 2019

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-69308818

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	2,911,266

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Mary Nagle

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

Submit ID: 0216-69308818

0216 Lindsay Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	143,809.71	10,000.00	10%	6.95%	4,336.67	69,932.90	69,540.14	23.89
10 Transportation	8,570.10	494.77	20%	5.77%	0.00	8,570.10	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		1,105.47	0.00	0.00	0.00
14 Retirement	13,995.00	1,000.00	20%	7.15%	1,618.27	12,376.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	663.20	0.00	N/A	0.00%	663.20	0.00	0.00	0.00
29 Flexibility	64,127.81	0.00	N/A	0.00%	64,127.81	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	231,165.82	11,494.77			71,851.42	90,879.73	69,540.14	23.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

11 Dawson

Submit ID: 0216-69308818

0216 Lindsay Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,648.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	995.48
E.	Indian Education For All	(I-E)	326.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	312.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,656.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	552.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	118,871.20
C.	Maximum Budget Limit	(II-C)	147,520.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,847.42
E.	Adopted Budget	(II-E)	146,718.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	115,962.29
H.	Maximum Budget Limit	(II-H)	144,423.11
I.	Highest Budget Without a Vote	(II-I)	143,809.71
J.	Highest Budget	(II-J)	147,205.95
K.	Highest Voted Amount	(II-K)	3,396.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	143,809.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,336.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,336.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,336.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		143,809.71
1.	BASE Budget Limit	(V-A1)	115,962.29	
2.	Over-BASE Budget	(V-A2)	27,847.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,648.51
1.	Direct State Aid Paid By State	(V-B1)	60,648.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		995.48
E.	Indian Education For All	(V-E)		326.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		312.60
H.	Special Education Allowable Cost Payment	(V-H)		1,656.27
I.	Remaining Fund Balance Available	(V-I)		4,336.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,748.64
1.	Actual Non-Levy Revenue	(V-J1)	748.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,692.72
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,692.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		115,962.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,847.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,847.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.57
1.	District Property Tax Levy Mills	(V-U1)	9.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

11 Dawson

Submit ID: 0216-69308818

0216 Lindsay Elem

01 General Fund

Adopted Budget	0001	143,809.71

Budget Uses

Expenditure Budget	0002	143,809.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,336.67
Direct State Aid	3110	60,648.51
Quality Educator	3111	3,245.00
At Risk Student	3112	995.48
Indian Education For All	3113	326.40
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,656.27
Data For Achievement	3116	312.60
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	548.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	200.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,692.72		
Over-BASE Levy	1110(c)	27,847.42		
District Tax Levy			1110	69,540.14
Total Estimated Revenues to Fund Adopted Budget			0004	143,809.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	8,570.10

Budget Uses

Expenditure Budget	0002	8,570.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,791.00
Contingency	0006	779.10
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	494.77
Operating Reserve	0961	494.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,285.05
State On-Schedule Trans Reimb	3210	4,285.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,570.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,105.47
Unreserved Fund Balance Reappropriated	0970	1,105.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,105.47

14 Retirement Fund

Adopted Budget	0001	13,995.00

Budget Uses

Expenditure Budget	0002	13,995.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,618.27
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1,618.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,376.73
Total Estimated Revenues to Fund Adopted Budget	0004	13,995.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	663.20

Budget Uses

Expenditure Budget	0002	663.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	663.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	663.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	663.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-69308818

29 Flexibility Fund

Adopted Budget	0001	64,127.81

Budget Uses

Expenditure Budget	0002	64,127.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,127.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,127.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,127.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-69308818

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-69308818

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

34 Park

0612 Livingston Elem

Submit ID: 0612-09146984

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,034	N/A	23,648,590

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: D. Ellen Conley

(Signature) (Date)

Chairperson, School Trustees: Ted Madden

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
0612 Livingston Elem

Submit ID: 0612-09146984

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,296,469.78	560,197.19	10%	7.68%	0.00	4,950,209.81	2,346,259.97	99.21
10 Transportation	273,000.00	44,857.18	20%	16.43%	9,672.25	128,255.22	135,072.53	5.71
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	107,503.01		N/A		2,563.18	0.00	104,939.83	4.44
14 Retirement	983,000.00	196,600.00	20%	20.00%	7,481.38	975,518.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	189,054.48	0.00	N/A	0.00%	89,054.48	0.00	100,000.00	4.23
29 Flexibility	149,870.99	0.00	N/A	0.00%	149,870.99	0.00	0.00	0.00
61 Building Reserve	887,250.21	0.00	N/A	0.00%	430,350.21	0.00	456,900.00	19.32
Total of All Funds	9,886,148.47	801,654.37			688,992.49	6,053,983.65	3,143,172.33	132.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0612 Livingston Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	812 *
M1	LIVINGSTON 7-8	222 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,791,514.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	262,835.27
D.	At Risk Student	(I-D)	38,483.55
E.	Indian Education For All	(I-E)	22,499.84
F.	American Indian Achievement Gap	(I-F)	7,918.00
G.	Data For Achievement	(I-G)	21,548.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	369,259.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	51,344.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,242.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,049
B.	BASE Budget Limit	(II-B)	5,850,035.14
C.	Maximum Budget Limit	(II-C)	7,348,184.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,409,685.24
E.	Adopted Budget	(II-E)	7,259,720.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,886,784.54
H.	Maximum Budget Limit	(II-H)	7,388,146.37
I.	Highest Budget Without a Vote	(II-I)	7,296,469.78
J.	Highest Budget	(II-J)	7,388,146.37
K.	Highest Voted Amount	(II-K)	91,676.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,296,469.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		560,197.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		560,197.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,296,469.78
1.	BASE Budget Limit	(V-A1)	5,886,784.54	
2.	Over-BASE Budget	(V-A2)	1,409,685.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,791,514.24
1.	Direct State Aid Paid By State	(V-B1)	2,791,514.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		262,835.27
D.	At Risk Student	(V-D)		38,483.55
E.	Indian Education For All	(V-E)		22,499.84
F.	American Indian Achievement Gap	(V-F)		7,918.00
G.	Data For Achievement	(V-G)		21,548.56
H.	Special Education Allowable Cost Payment	(V-H)		369,259.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		967.91
1.	Actual Non-Levy Revenue	(V-J1)	967.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,371,757.93
1.	State Guaranteed Tax Base Aid	(V-L1)	1,435,183.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	936,574.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,886,784.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,409,685.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,409,685.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.61
1.	District Property Tax Levy Mills	(V-U1)	59.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
34 Park

0612 Livingston Elem

Submit ID: 0612-09146984

01 General Fund

Adopted Budget	0001	7,296,469.78

Budget Uses

Expenditure Budget	0002	7,296,469.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,791,514.24
Quality Educator	3111	262,835.27
At Risk Student	3112	38,483.55
Indian Education For All	3113	22,499.84
American Indian Achievement Gap	3114	7,918.00
State Spec Ed Allowable Cost Pymt to Districts	3115	369,259.24
Data For Achievement	3116	21,548.56
State Guaranteed Tax Base Aid	3120	1,435,183.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	967.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	936,574.73		
Over-BASE Levy	1110(c)	1,409,685.24		
District Tax Levy			1110	2,346,259.97
Total Estimated Revenues to Fund Adopted Budget			0004	7,296,469.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	273,000.00

Budget Uses

Expenditure Budget	0002	273,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	118,255.22
Contingency	0006	10,000.00
Over-Schedule	0011	144,744.78
Fund Balance for Budget	TFS48	54,529.43
Operating Reserve	0961	44,857.18
Unreserved Fund Balance Reappropriated	0970	9,672.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	64,127.61
State On-Schedule Trans Reimb	3210	64,127.61
District Tax Levy	1110	135,072.53
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	273,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
34 Park
0612 Livingston Elem

Submit ID: 0612-09146984

13 Tuition Fund

Adopted Budget	0001	107,503.01

Budget Uses

Expenditure Budget	0002	107,503.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,563.18
Unreserved Fund Balance Reappropriated	0970	2,563.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,939.83
District Mills	999	4.44
Total Estimated Revenues to Fund Adopted Budget	0004	107,503.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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0612 Livingston Elem

Submit ID: 0612-09146984

14 Retirement Fund

Adopted Budget	0001	983,000.00

Budget Uses

Expenditure Budget	0002	983,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,081.38
Operating Reserve	0961	196,600.00
Unreserved Fund Balance Reappropriated	0970	7,481.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	975,518.62
Total Estimated Revenues to Fund Adopted Budget	0004	983,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	189,054.48

Budget Uses

Expenditure Budget	0002	189,054.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,054.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,054.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	4.23
Total Estimated Revenues to Fund Adopted Budget	0004	189,054.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0612 Livingston Elem

Submit ID: 0612-09146984

29 Flexibility Fund

Adopted Budget	0001	149,870.99

Budget Uses

Expenditure Budget	0002	149,870.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,870.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,870.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,870.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

0612 Livingston Elem

Submit ID: 0612-09146984

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0612-09146984

61 Building Reserve Fund

Adopted Budget		0001	887,250.21

Budget Uses

Expenditure Budget		0002	887,250.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	430,350.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	430,350.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	337,000.00	
Building Reserve Permissive Levy	1110(b)	119,900.00	
District Tax Levy		1110	456,900.00
District Mills		999	19.32
Building Reserves Voted Mills			14.25
Building Reserves Permissive Mills			5.07
Total Estimated Revenues to Fund Adopted Budget		0004	887,250.21

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	1,685,000.00	5	1,348,000.00	337,000.00	337,000.00
Total					337,000.00

Budget Report
FY 2019

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-07711420

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,176		23,871,941

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Noonkester

(Signature) (Date)

Chairperson, School Trustees: Tim Sather

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-07711420

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,699,313.67	934,175.86	10%	12.13%	0.00	5,439,690.64	2,259,623.03	94.64
10 Transportation	976,889.00	195,337.80	20%	20.00%	53,380.02	207,784.01	715,724.97	29.98
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	620,000.00		N/A		45,424.66	0.00	574,575.34	24.07
14 Retirement	1,182,894.00	236,578.80	20%	20.00%	35,164.22	1,147,729.78		
17 Adult Education	62,726.00	21,954.10	35%	35.00%	42,877.53	1,530.00	18,318.47	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	347,370.95	0.00	N/A	0.00%	270,870.95	1,500.00	75,000.00	3.14
29 Flexibility	336,348.76	0.00	N/A	0.00%	334,968.76	1,380.00	0.00	0.00
61 Building Reserve	655,516.06	0.00	N/A	0.00%	580,516.06	0.00	75,000.00	3.14
Total of All Funds	11,881,058.44	1,388,046.56			1,363,202.20	6,799,614.43	3,718,241.81	155.74

50 Debt Service **Tax Jurisdiction**								
K12 EL	1,610,654.91	0.00	20-9-438	0.00%	0.00	0.00	1,610,654.91	67.47
K12 HS	2,769,469.63	0.00	20-9-438	0.00%	0.00	0.00	2,769,469.63	116.01

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	926 *
M1	LOCKWOOD 7-8	250 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,160,316.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	295,295.00
D.	At Risk Student	(I-D)	48,849.89
E.	Indian Education For All	(I-E)	25,589.76
F.	American Indian Achievement Gap	(I-F)	27,392.00
G.	Data For Achievement	(I-G)	24,507.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	209,132.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	58,621.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	40,872.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,198
B.	BASE Budget Limit	(II-B)	6,396,928.32
C.	Maximum Budget Limit	(II-C)	7,973,491.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	7,702,325.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,393,916.76
H.	Maximum Budget Limit	(II-H)	7,968,581.49
I.	Highest Budget Without a Vote	(II-I)	7,699,313.67
J.	Highest Budget	(II-J)	7,968,581.49
K.	Highest Voted Amount	(II-K)	269,267.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,699,313.67

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		769,931.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		164,244.49
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	164,244.49	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		934,175.86

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	209,132.79	0.00	209,132.79
B.	Special Education RSBG to Coop	58,621.92	0.00	58,621.92
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	107,101.88	0.00	107,101.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	226,679.00	0.00	226,679.00
F.	100% Of Per Student Entitlement	6,843,380.50	0.00	6,843,380.50
		7,070,059.50	0.00	7,070,059.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,495,731.00	0.00	2,495,731.00
H.	Special Education in BASE@40%	107,101.88	0.00	107,101.88
I.	Subsidized BASE Amount	2,602,832.88	0.00	2,602,832.88
J.	Subsidized BASE Ratio	100%	0%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,699,313.67
1.	BASE Budget Limit	(V-A1)	6,393,916.76	
2.	Over-BASE Budget	(V-A2)	1,305,396.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,160,316.60
1.	Direct State Aid Paid By State	(V-B1)	3,160,316.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		295,295.00
D.	At Risk Student	(V-D)		48,849.89
E.	Indian Education For All	(V-E)		25,589.76
F.	American Indian Achievement Gap	(V-F)		27,392.00
G.	Data For Achievement	(V-G)		24,507.84

H.	Special Education Allowable Cost Payment	(V-H)		209,132.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,361.64
1.	Actual Non-Levy Revenue	(V-J1)	15,361.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,587,471.24
1.	State Guaranteed Tax Base Aid	(V-L1)	1,633,245.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	954,226.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,393,916.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,305,396.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.68
1.	District Property Tax Levy Mills	(V-U1)	54.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	7,699,313.67

Budget Uses

Expenditure Budget	0002	7,699,313.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,160,316.60
Quality Educator	3111	295,295.00
At Risk Student	3112	48,849.89
Indian Education For All	3113	25,589.76
American Indian Achievement Gap	3114	27,392.00
State Spec Ed Allowable Cost Pymt to Districts	3115	209,132.79
Data For Achievement	3116	24,507.84
State Guaranteed Tax Base Aid	3120	1,633,245.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,311.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	954,226.12		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	2,259,623.03
Total Estimated Revenues to Fund Adopted Budget			0004	7,699,313.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	976,889.00

Budget Uses

Expenditure Budget	0002	976,889.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	188,894.55
Contingency	0006	18,889.46
Over-Schedule	0011	769,104.99
Fund Balance for Budget	TFS48	248,717.82
Operating Reserve	0961	195,337.80
Unreserved Fund Balance Reappropriated	0970	53,380.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	103,892.00
State On-Schedule Trans Reimb	3210	103,892.01
District Tax Levy	1110	715,724.97
District Mills	999	29.98
Total Estimated Revenues to Fund Adopted Budget	0004	976,889.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,424.66
Unreserved Fund Balance Reappropriated	0970	45,424.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	574,575.34
District Mills	999	24.07
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,182,894.00

Budget Uses

Expenditure Budget	0002	1,182,894.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	271,743.02
Operating Reserve	0961	236,578.80
Unreserved Fund Balance Reappropriated	0970	35,164.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,147,729.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,182,894.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	62,726.00

Budget Uses

Expenditure Budget	0002	62,726.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,831.63
Operating Reserve	0961	21,954.10
Unreserved Fund Balance Reappropriated	0970	42,877.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,318.47
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	62,726.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	347,370.95

Budget Uses

Expenditure Budget	0002	347,370.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	270,870.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270,870.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,000.00
District Mills	999	3.14
Total Estimated Revenues to Fund Adopted Budget	0004	347,370.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	336,348.76

Budget Uses

Expenditure Budget	0002	336,348.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	334,968.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	334,968.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,380.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	336,348.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

K12 EL

Taxable Value		23,871,941.00
Adopted Budget	0001	1,610,654.91

Budget Uses

Expenditure Budget	0002	1,610,654.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-5,694.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,610,654.91
Jurisdiction Mills	999	67.47
Total Estimated Revenues to Fund Adopted Budget	0004	1,610,654.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	6,505,000.00	745,000.00	172,787.50	500.00
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	9,733,000.00	247,000.00	445,267.41	100.00
Total Bond Requirements							1,610,654.91
Total Debt Service Requirements						0002	1,610,654.91

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K12 HS

Taxable Value		23,871,941.00
Adopted Budget	0001	2,769,469.63

Budget Uses

Expenditure Budget	0002	2,769,469.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,769,469.63
Jurisdiction Mills	999	116.01
Total Estimated Revenues to Fund Adopted Budget	0004	2,769,469.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	38,932,000.00	988,000.00	1,781,069.63	400.00
Total Bond Requirements							2,769,469.63
Total Debt Service Requirements						0002	2,769,469.63

61 Building Reserve Fund

Adopted Budget		0001	655,516.06

Budget Uses

Expenditure Budget		0002	655,516.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	580,516.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	580,516.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	75,000.00
District Mills		999	3.14
Building Reserves Voted Mills			3.14
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	655,516.06

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2013	750,000.00	10	375,000.00	75,000.00	75,000.00
Total					75,000.00

Budget Report
FY 2019

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 244	N/A	1,782,938

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Walks Over Ice

(Signature) (Date)

Chairperson, School Trustees: Berthina Nomee

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-74875427

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,507,749.09	150,774.91	10%	10.00%	25,755.61	1,412,116.72	69,876.76	39.17
10 Transportation	94,484.52	10,000.00	20%	10.58%	11,450.78	21,862.73	61,171.01	34.31
11 Bus Depreciation	28,800.00	32,187.16	N/A	111.76%	0.00	0.00	28,800.00	16.15
13 Tuition	8.32		N/A		8.32	0.00	0.00	0.00
14 Retirement	284,949.00	56,989.80	20%	20.00%	30,620.95	254,328.05		
17 Adult Education	5,761.25	0.00	35%	0.00%	5,761.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	59.04	0.00	N/A	0.00%	59.04	0.00	0.00	0.00
61 Building Reserve	57,528.40	0.00	N/A	0.00%	17,528.40	0.00	40,000.00	22.43
Total of All Funds	1,979,339.62	249,951.87			91,184.35	1,688,307.50	199,847.77	112.06

50 Debt Service								
Tax Jurisdiction								
HS2 DEBT	0.00	0.00	20-9-438	0.00%	5,550.75	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	182	*
M1	LODGE GRASS 7-8	62	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	719,131.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,436.51
D.	At Risk Student	(I-D)	24,206.58
E.	Indian Education For All	(I-E)	5,309.44
F.	American Indian Achievement Gap	(I-F)	49,220.00
G.	Data For Achievement	(I-G)	5,084.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	48,182.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,549.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	242
B.	BASE Budget Limit	(II-B)	1,464,475.06
C.	Maximum Budget Limit	(II-C)	1,797,838.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,464,475.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,507,749.09
H.	Maximum Budget Limit	(II-H)	1,858,417.59
I.	Highest Budget Without a Vote	(II-I)	1,507,749.09
J.	Highest Budget	(II-J)	1,858,417.59
K.	Highest Voted Amount	(II-K)	350,668.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,507,749.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		150,774.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,755.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,755.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,530.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,507,749.09
1.	BASE Budget Limit	(V-A1)	1,507,749.09	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		719,131.50
1.	Direct State Aid Paid By State	(V-B1)	719,131.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,436.51
D.	At Risk Student	(V-D)		24,206.58
E.	Indian Education For All	(V-E)		5,309.44
F.	American Indian Achievement Gap	(V-F)		49,220.00
G.	Data For Achievement	(V-G)		5,084.96
H.	Special Education Allowable Cost Payment	(V-H)		48,182.40
I.	Remaining Fund Balance Available	(V-I)		25,755.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		1.00
1.	Actual Non-Levy Revenue	(V-J1)	1.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		561,421.09
1.	State Guaranteed Tax Base Aid	(V-L1)	491,544.33	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	69,876.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,507,749.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

01 General Fund

Adopted Budget	0001	1,507,749.09

Budget Uses

Expenditure Budget	0002	1,507,749.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,755.61
Direct State Aid	3110	719,131.50
Quality Educator	3111	69,436.51
At Risk Student	3112	24,206.58
Indian Education For All	3113	5,309.44
American Indian Achievement Gap	3114	49,220.00
State Spec Ed Allowable Cost Pymt to Districts	3115	48,182.40
Data For Achievement	3116	5,084.96
State Guaranteed Tax Base Aid	3120	491,544.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	69,876.76		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	69,876.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,507,749.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

10 Transportation Fund

Adopted Budget	0001	94,484.52

Budget Uses

Expenditure Budget	0002	94,484.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,875.21
Contingency	0006	1,987.52
Over-Schedule	0011	72,621.79
Fund Balance for Budget	TFS48	21,450.78
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	11,450.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,931.36
State On-Schedule Trans Reimb	3210	10,931.37
District Tax Levy	1110	61,171.01
District Mills	999	34.31
Total Estimated Revenues to Fund Adopted Budget	0004	94,484.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

11 Bus Depreciation Fund

Adopted Budget	0001	28,800.00

Budget Uses

Expenditure Budget	0002	28,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,187.16
Operating Reserve	0961	32,187.16
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	28,800.00
District Mills	999	16.15
Total Estimated Revenues to Fund Adopted Budget	0004	28,800.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 International 2	2017	93,880.23	18,776.05	18,776.05	18,776.00
2015 IC CE Bus	2016	50,120.00	15,036.00	10,024.00	10,024.00
Total					28,800.00

Budget Report
FY 2019
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-74875427

13 Tuition Fund

Adopted Budget	0001	8.32

Budget Uses

Expenditure Budget	0002	8.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.32
Unreserved Fund Balance Reappropriated	0970	8.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-74875427

14 Retirement Fund

Adopted Budget	0001	284,949.00

Budget Uses

Expenditure Budget	0002	284,949.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,610.75
Operating Reserve	0961	56,989.80
Unreserved Fund Balance Reappropriated	0970	30,620.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	254,328.05
Total Estimated Revenues to Fund Adopted Budget	0004	284,949.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,761.25

Budget Uses

Expenditure Budget	0002	5,761.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,761.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,761.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,761.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.04

Budget Uses

Expenditure Budget	0002	59.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HS2 DEBT

Taxable Value		6,000.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,550.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,550.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,550.75

Budget Report
FY 2019

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-74875427

61 Building Reserve Fund

Adopted Budget		0001	57,528.40

Budget Uses

Expenditure Budget		0002	42,528.40
Add To Fund Balance		0003	15,000.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,528.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,528.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	22.43
Building Reserves Voted Mills			14.02
Building Reserves Permissive Mills			8.41
Total Estimated Revenues to Fund Adopted Budget		0004	57,528.40

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	250,000.00	10	75,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-88949481

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	142	2,879,118

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Walks Over Ice

(Signature) (Date)

Chairperson, School Trustees: Berthina Nomee

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-88949481

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,181,292.43	118,129.24	10%	10.00%	6,972.90	1,118,402.26	55,917.27	19.40
10 Transportation	108,126.10	21,271.40	20%	19.67%	60,615.36	47,510.74	0.00	0.00
11 Bus Depreciation	33,065.00	33,709.14	N/A	101.95%	0.00	33,065.00	0.00	0.00
13 Tuition	1,541.75		N/A		1,541.75	0.00	0.00	0.00
14 Retirement	240,630.00	8,879.72	20%	3.69%	0.00	240,630.00		
17 Adult Education	8,816.50	0.00	35%	0.00%	8,816.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,228.36	0.00	N/A	0.00%	0.00	36,228.36	0.00	0.00
29 Flexibility	2,284.33	0.00	N/A	0.00%	2,284.33	0.00	0.00	0.00
61 Building Reserve	65,000.00	11,450.89	N/A	17.62%	0.00	45,000.00	50,000.00	17.36
Total of All Funds	1,676,984.47	193,440.39			80,230.84	1,520,836.36	105,917.27	36.76

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	80,594.50	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-88949481

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 142

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	590,461.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,648.49
D.	At Risk Student	(I-D)	12,681.65
E.	Indian Education For All	(I-E)	3,089.92
F.	American Indian Achievement Gap	(I-F)	28,248.00
G.	Data For Achievement	(I-G)	2,959.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	28,507.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,149.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	130
B.	BASE Budget Limit	(II-B)	1,084,832.07
C.	Maximum Budget Limit	(II-C)	1,336,673.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,084,832.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,181,292.43
H.	Maximum Budget Limit	(II-H)	1,455,458.70
I.	Highest Budget Without a Vote	(II-I)	1,181,292.43
J.	Highest Budget	(II-J)	1,455,458.70
K.	Highest Voted Amount	(II-K)	274,166.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,181,292.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		118,129.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,972.90
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	6,972.90	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,102.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,181,292.43
	1. BASE Budget Limit	(V-A1)	1,181,292.43	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		590,461.30
	1. Direct State Aid Paid By State	(V-B1)	590,461.30	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,648.49
D.	At Risk Student	(V-D)		12,681.65
E.	Indian Education For All	(V-E)		3,089.92
F.	American Indian Achievement Gap	(V-F)		28,248.00
G.	Data For Achievement	(V-G)		2,959.28
H.	Special Education Allowable Cost Payment	(V-H)		28,507.92
I.	Remaining Fund Balance Available	(V-I)		6,972.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		62,715.10
	1. Actual Non-Levy Revenue	(V-J1)	361.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	62,354.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		408,007.87
	1. State Guaranteed Tax Base Aid	(V-L1)	352,090.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	55,917.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,181,292.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.40
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,181,292.43

Budget Uses

Expenditure Budget	0002	1,181,292.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,972.90
Direct State Aid	3110	590,461.30
Quality Educator	3111	37,648.49
At Risk Student	3112	12,681.65
Indian Education For All	3113	3,089.92
American Indian Achievement Gap	3114	28,248.00
State Spec Ed Allowable Cost Pymt to Districts	3115	28,507.92
Data For Achievement	3116	2,959.28
State Guaranteed Tax Base Aid	3120	352,090.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	360.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	62,354.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	55,917.27		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	55,917.27
Total Estimated Revenues to Fund Adopted Budget			0004	1,181,292.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	108,126.10

Budget Uses

Expenditure Budget	0002	108,126.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,691.00
Contingency	0006	1,769.10
Over-Schedule	0011	88,666.00
Fund Balance for Budget	TFS48	81,886.76
Operating Reserve	0961	21,271.40
Unreserved Fund Balance Reappropriated	0970	60,615.36

Estimated Funding Sources

Coal Gross Proceeds	1123	28,050.64
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,730.05
State On-Schedule Trans Reimb	3210	9,730.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,126.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	33,065.00

Budget Uses

Expenditure Budget	0002	33,065.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,709.14
Operating Reserve	0961	33,709.14
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	33,065.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,065.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1994 MCI Charter	2018	23,500.00	0.00	4,700.00	4,700.00
2018 IC 3000	2017	102,449.32	20,489.86	20,489.86	20,489.00
2015 IC CE Bus	2016	39,380.00	11,814.00	7,876.00	7,876.00
Total					33,065.00

Budget Report
FY 2019

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-88949481

13 Tuition Fund

Adopted Budget	0001	1,541.75

Budget Uses

Expenditure Budget	0002	1,541.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,541.75
Unreserved Fund Balance Reappropriated	0970	1,541.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,541.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1190 Lodge Grass H S

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14 Retirement Fund

Adopted Budget	0001	240,630.00

Budget Uses

Expenditure Budget	0002	240,630.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,879.72
Operating Reserve	0961	8,879.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	240,630.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,630.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-88949481

17 Adult Education Fund

Adopted Budget	0001	8,816.50

Budget Uses

Expenditure Budget	0002	8,816.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,816.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,816.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,816.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,228.36

Budget Uses

Expenditure Budget	0002	36,228.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	36,228.36
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,228.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1190 Lodge Grass H S

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29 Flexibility Fund

Adopted Budget	0001	2,284.33

Budget Uses

Expenditure Budget	0002	2,284.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,284.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,284.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,284.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
2

Taxable Value		6,000.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,594.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,594.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	80,594.50

Budget Report
FY 2019

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-88949481

61 Building Reserve Fund

Adopted Budget		0001	65,000.00

Budget Uses

Expenditure Budget		0002	65,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,450.89
Operating Reserve		0961	11,450.89
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	15,000.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	50,000.00
District Mills		999	17.36
Building Reserves Voted Mills			8.68
Building Reserves Permissive Mills			8.68
Total Estimated Revenues to Fund Adopted Budget		0004	65,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2015	250,000.00	10	75,000.00	25,000.00	25,000.00
Total					25,000.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	579	N/A	8,072,733

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: Jennifer Hickes

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,139,154.00	405,318.32	10%	9.79%	0.00	3,087,295.48	1,051,858.52	130.30
10 Transportation	150,000.00	30,000.00	20%	20.00%	6,276.57	18,775.94	124,947.49	15.48
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	190,250.00		N/A		123,923.26	0.00	66,326.74	8.22
14 Retirement	670,000.00	134,000.00	20%	20.00%	91,859.66	578,140.34		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	6,487.21	0.00	28,512.79	3.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	143,748.19	0.00	N/A	0.00%	89,148.19	0.00	54,600.00	6.76
29 Flexibility	342,842.38	0.00	N/A	0.00%	342,842.38	0.00	0.00	0.00
61 Building Reserve	218,108.72	0.00	N/A	0.00%	145,808.72	0.00	72,300.00	8.96
Total of All Funds	5,889,103.29	581,568.32			806,345.99	3,684,211.76	1,398,545.54	173.25

50 Debt Service								
Tax Jurisdiction								
0588	4,000.00	0.00	20-9-438	0.00%	43,002.17	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	457
M1	LOLO 7-8	122

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,595,829.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	142,776.76
D.	At Risk Student	(I-D)	18,333.80
E.	Indian Education For All	(I-E)	12,599.04
F.	American Indian Achievement Gap	(I-F)	5,778.00
G.	Data For Achievement	(I-G)	12,066.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	253,915.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,060.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,329.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	573
B.	BASE Budget Limit	(II-B)	3,305,749.37
C.	Maximum Budget Limit	(II-C)	4,152,557.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	724,424.02
E.	Adopted Budget	(II-E)	4,030,173.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,414,730.42
H.	Maximum Budget Limit	(II-H)	4,298,533.43
I.	Highest Budget Without a Vote	(II-I)	4,139,154.45
J.	Highest Budget	(II-J)	4,298,533.43
K.	Highest Voted Amount	(II-K)	159,378.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,139,154.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		405,318.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		405,318.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,139,154.00
1.	BASE Budget Limit	(V-A1)	3,414,730.42	
2.	Over-BASE Budget	(V-A2)	724,423.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,595,829.47
1.	Direct State Aid Paid By State	(V-B1)	1,595,829.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		142,776.76
D.	At Risk Student	(V-D)		18,333.80
E.	Indian Education For All	(V-E)		12,599.04
F.	American Indian Achievement Gap	(V-F)		5,778.00
G.	Data For Achievement	(V-G)		12,066.36
H.	Special Education Allowable Cost Payment	(V-H)		253,915.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,652.23
1.	Actual Non-Levy Revenue	(V-J1)	18,652.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,354,779.18
1.	State Guaranteed Tax Base Aid	(V-L1)	1,027,344.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	327,434.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,414,730.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		724,423.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		724,423.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		89.74
1.	District Property Tax Levy Mills	(V-U1)	89.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

01 General Fund

Adopted Budget	0001	4,139,154.00

Budget Uses

Expenditure Budget	0002	4,139,154.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,595,829.47
Quality Educator	3111	142,776.76
At Risk Student	3112	18,333.80
Indian Education For All	3113	12,599.04
American Indian Achievement Gap	3114	5,778.00
State Spec Ed Allowable Cost Pymt to Districts	3115	253,915.58
Data For Achievement	3116	12,066.36
State Guaranteed Tax Base Aid	3120	1,027,344.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,772.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,880.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	327,434.94		
Over-BASE Levy	1110(c)	724,423.58		
District Tax Levy			1110	1,051,858.52
Total Estimated Revenues to Fund Adopted Budget			0004	4,139,154.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,069.04
Contingency	0006	1,706.90
Over-Schedule	0011	131,224.06
Fund Balance for Budget	TFS48	36,276.57
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	6,276.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,387.97
State On-Schedule Trans Reimb	3210	9,387.97
District Tax Levy	1110	124,947.49
District Mills	999	15.48
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

13 Tuition Fund

Adopted Budget	0001	190,250.00

Budget Uses

Expenditure Budget	0002	190,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,923.26
Unreserved Fund Balance Reappropriated	0970	123,923.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,326.74
District Mills	999	8.22
Total Estimated Revenues to Fund Adopted Budget	0004	190,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

14 Retirement Fund

Adopted Budget	0001	670,000.00

Budget Uses

Expenditure Budget	0002	670,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	225,859.66
Operating Reserve	0961	134,000.00
Unreserved Fund Balance Reappropriated	0970	91,859.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	578,140.34
Total Estimated Revenues to Fund Adopted Budget	0004	670,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,737.21
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	6,487.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,512.79
District Mills	999	3.53
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	143,748.19

Budget Uses

Expenditure Budget	0002	143,748.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,148.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,148.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,600.00
District Mills	999	6.76
Total Estimated Revenues to Fund Adopted Budget	0004	143,748.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

29 Flexibility Fund

Adopted Budget	0001	342,842.38

Budget Uses

Expenditure Budget	0002	342,842.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	342,842.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,842.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	342,842.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

50 Debt Service Fund
0588

Taxable Value		8,072,733.00
Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,002.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,002.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	39,002.17

SIDs

Issue Type		Amount
Elementary		4,000.00
Total SID Requirements		4,000.00
Total Debt Service Requirements	0002	4,000.00

Budget Report
FY 2019

32 Missoula

0588 Lolo Elem

Submit ID: 0588-46830696

61 Building Reserve Fund

Adopted Budget		0001	218,108.72

Budget Uses

Expenditure Budget		0002	218,108.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	145,808.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	145,808.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	72,300.00	
District Tax Levy		1110	72,300.00
District Mills		999	8.96
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.96
Total Estimated Revenues to Fund Adopted Budget		0004	218,108.72

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 226	N/A	4,232,835

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeannie Morgan

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,367,237.95	136,723.80	10%	10.00%	11,321.98	1,197,411.42	158,504.55	37.43
10 Transportation	245,000.00	49,000.00	20%	20.00%	124,740.33	39,297.45	80,962.22	19.13
11 Bus Depreciation	124,438.08	0.00	N/A	0.00%	56,652.95	0.00	67,785.13	16.01
13 Tuition	68,445.00		N/A		1,375.61	0.00	67,069.39	15.85
14 Retirement	224,845.00	44,969.00	20%	20.00%	31,097.19	193,747.81		
17 Adult Education	30,000.00	3,000.00	35%	10.00%	11,746.69	0.00	18,253.31	4.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,056.15	0.00	N/A	0.00%	406.15	0.00	19,650.00	4.64
29 Flexibility	212.35	0.00	N/A	0.00%	212.35	0.00	0.00	0.00
61 Building Reserve	84,114.25	0.00	N/A	0.00%	45,014.25	0.00	39,100.00	9.24
Total of All Funds	2,164,348.78	233,692.80			282,567.50	1,430,456.68	451,324.60	106.61

50 Debt Service **Tax Jurisdiction**								
0741	155,952.50	0.00	20-9-438	0.00%	0.00	0.00	155,952.50	36.84

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	180	*
M1	LONE ROCK 7-8	46	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	663,336.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,522.50
D.	At Risk Student	(I-D)	8,423.49
E.	Indian Education For All	(I-E)	4,917.76
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	4,709.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	63,773.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,690.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,137.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	241
B.	BASE Budget Limit	(II-B)	1,395,738.80
C.	Maximum Budget Limit	(II-C)	1,736,113.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,395,738.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,367,237.95
H.	Maximum Budget Limit	(II-H)	1,708,711.24
I.	Highest Budget Without a Vote	(II-I)	1,367,237.95
J.	Highest Budget	(II-J)	1,708,711.24
K.	Highest Voted Amount	(II-K)	341,473.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,367,237.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,723.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,321.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,321.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		148,045.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,367,237.95
1.	BASE Budget Limit	(V-A1)	1,367,237.95	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		663,336.15
1.	Direct State Aid Paid By State	(V-B1)	663,336.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,522.50
D.	At Risk Student	(V-D)		8,423.49
E.	Indian Education For All	(V-E)		4,917.76
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		4,709.84
H.	Special Education Allowable Cost Payment	(V-H)		63,773.84
I.	Remaining Fund Balance Available	(V-I)		11,321.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,373.93
1.	Actual Non-Levy Revenue	(V-J1)	4,373.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		537,932.46
1.	State Guaranteed Tax Base Aid	(V-L1)	379,427.91	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	158,504.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,367,237.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

01 General Fund

Adopted Budget	0001	1,367,237.95

Budget Uses

Expenditure Budget	0002	1,367,237.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,321.98
Direct State Aid	3110	663,336.15
Quality Educator	3111	66,522.50
At Risk Student	3112	8,423.49
Indian Education For All	3113	4,917.76
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	63,773.84
Data For Achievement	3116	4,709.84
State Guaranteed Tax Base Aid	3120	379,427.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,373.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	158,504.55		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	158,504.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,367,237.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,724.95
Contingency	0006	3,572.50
Over-Schedule	0011	205,702.55
Fund Balance for Budget	TFS48	173,740.33
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	124,740.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	19,648.72
State On-Schedule Trans Reimb	3210	19,648.73
District Tax Levy	1110	80,962.22
District Mills	999	19.13
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	124,438.08

Budget Uses

Expenditure Budget	0002	124,438.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,652.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,652.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	67,785.13
District Mills	999	16.01
Total Estimated Revenues to Fund Adopted Budget	0004	124,438.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE Bus	2018	99,262.70	0.00	19,852.54	19,852.54
2015 Bus 84 passenger	2015	106,266.00	42,506.40	21,253.20	21,253.20
Bus Radio, portable	2015	37,028.00	14,811.20	7,405.60	7,405.60
UPGRADE BUS RADIOS	2012	1,094.63	1,313.58	218.93	218.93
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	112,646.80	18,857.80	18,857.80
Bus Radio	2011	1,970.55	2,758.77	394.11	197.06
2006 Bus 84 Passenger	2007	80,835.00	121,252.50	N/A	NA
84 PASSENGER BLUE BIRD	2003	82,284.00	123,426.00	N/A	NA
Total					67,785.13

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

13 Tuition Fund

Adopted Budget	0001	68,445.00

Budget Uses

Expenditure Budget	0002	68,445.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,375.61
Unreserved Fund Balance Reappropriated	0970	1,375.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	67,069.39
District Mills	999	15.85
Total Estimated Revenues to Fund Adopted Budget	0004	68,445.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

14 Retirement Fund

Adopted Budget	0001	224,845.00

Budget Uses

Expenditure Budget	0002	224,845.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,066.19
Operating Reserve	0961	44,969.00
Unreserved Fund Balance Reappropriated	0970	31,097.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	193,747.81
Total Estimated Revenues to Fund Adopted Budget	0004	224,845.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,746.69
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	11,746.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,253.31
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,056.15

Budget Uses

Expenditure Budget	0002	20,056.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	406.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	406.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,650.00
District Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	20,056.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

29 Flexibility Fund

Adopted Budget	0001	212.35

Budget Uses

Expenditure Budget	0002	212.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	212.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

50 Debt Service Fund

0741

Taxable Value		4,232,835.00
Adopted Budget	0001	155,952.50

Budget Uses

Expenditure Budget	0002	155,952.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,540.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	155,952.50
Jurisdiction Mills	999	36.84
Total Estimated Revenues to Fund Adopted Budget	0004	155,952.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/04/2010	06/30/2020	863,300.00	113,350.00	95,000.00	7,365.00	0.00
Elementary Bond	08/30/2012	06/30/2032	761,000.00	535,000.00	35,000.00	18,587.50	0.00
Total Bond Requirements							155,952.50

Total Debt Service Requirements	0002	155,952.50

Budget Report
FY 2019

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02512123

61 Building Reserve Fund

Adopted Budget		0001	84,114.25

Budget Uses

Expenditure Budget		0002	84,114.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,014.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,014.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,100.00	
District Tax Levy		1110	39,100.00
District Mills		999	9.24
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.24
Total Estimated Revenues to Fund Adopted Budget		0004	84,114.25

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	1,981,215

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Landon Olfert

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	333,173.18	33,948.86	10%	10.19%	14,467.13	178,086.07	140,619.98	70.98
10 Transportation	99,000.00	0.00	20%	0.00%	0.00	99,000.00	0.00	0.00
11 Bus Depreciation	158,597.11	0.00	N/A	0.00%	111,548.89	0.00	47,048.22	23.75
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,000.00	9,600.00	20%	20.00%	7,281.39	40,718.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2.62	0.00	N/A	0.00%	2.62	0.00	0.00	0.00
29 Flexibility	83,153.12	0.00	N/A	0.00%	53,153.12	30,000.00	0.00	0.00
61 Building Reserve	66,544.99	0.00	N/A	0.00%	54,544.99	0.00	12,000.00	6.06
Total of All Funds	788,471.02	43,548.86			240,998.14	347,804.68	199,668.20	100.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	132,816.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,735.00
D.	At Risk Student	(I-D)	1,408.40
E.	Indian Education For All	(I-E)	957.44
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	916.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,323.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,107.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	733.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	266,595.50
C.	Maximum Budget Limit	(II-C)	330,011.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,419.38
E.	Adopted Budget	(II-E)	332,014.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	260,844.75
H.	Maximum Budget Limit	(II-H)	325,329.46
I.	Highest Budget Without a Vote	(II-I)	333,173.18
J.	Highest Budget	(II-J)	333,173.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	333,173.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			33,317.32
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			631.54
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	631.54		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			14,467.13
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	14,467.13		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			48,415.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			333,173.18
	1. BASE Budget Limit	(V-A1)	260,844.75		
	2. Over-BASE Budget	(V-A2)	72,328.43		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			132,816.13
	1. Direct State Aid Paid By State	(V-B1)	132,816.13		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			9,735.00
D.	At Risk Student	(V-D)			1,408.40
E.	Indian Education For All	(V-E)			957.44
F.	American Indian Achievement Gap	(V-F)			428.00
G.	Data For Achievement	(V-G)			916.96
H.	Special Education Allowable Cost Payment	(V-H)			6,323.94
I.	Remaining Fund Balance Available	(V-I)			14,467.13
J.	Non-Levy Revenue and Funding Sources	(V-J)			233.69
	1. Actual Non-Levy Revenue	(V-J1)	233.69		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			93,558.06
	1. State Guaranteed Tax Base Aid	(V-L1)	25,266.51		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	68,291.55		
M.	**Subtotal of BASE Budget Revenue	(V-M)			260,844.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		72,328.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		72,328.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.51
1.	District Property Tax Levy Mills	(V-U1)	36.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

01 General Fund

Adopted Budget	0001	333,173.18

Budget Uses

Expenditure Budget	0002	333,173.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,467.13
Direct State Aid	3110	132,816.13
Quality Educator	3111	9,735.00
At Risk Student	3112	1,408.40
Indian Education For All	3113	957.44
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,323.94
Data For Achievement	3116	916.96
State Guaranteed Tax Base Aid	3120	25,266.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	152.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	81.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	68,291.55		
Over-BASE Levy	1110(c)	72,328.43		
District Tax Levy			1110	140,619.98
Total Estimated Revenues to Fund Adopted Budget			0004	333,173.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	99,000.00

Budget Uses

Expenditure Budget	0002	99,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,000.00
Contingency	0006	9,000.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	49,500.00
State On-Schedule Trans Reimb	3210	49,500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	99,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

11 Bus Depreciation Fund

Adopted Budget	0001	158,597.11

Budget Uses

Expenditure Budget	0002	158,597.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111,548.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,548.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,048.22
District Mills	999	23.75
Total Estimated Revenues to Fund Adopted Budget	0004	158,597.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International #3	2016	76,360.98	30,544.40	15,272.20	15,272.20
International	2015	79,440.03	47,664.03	15,888.01	15,888.01
International #2	2015	79,440.03	47,664.03	15,888.01	15,888.01
4UZAAXCS34CM65377	2004	58,924.00	88,386.00	N/A	NA
Total					47,048.22

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

14 Retirement Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,881.39
Operating Reserve	0961	9,600.00
Unreserved Fund Balance Reappropriated	0970	7,281.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,718.61
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2.62

Budget Uses

Expenditure Budget	0002	2.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

29 Flexibility Fund

Adopted Budget	0001	83,153.12

Budget Uses

Expenditure Budget	0002	83,153.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,153.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,153.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83,153.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0941 Lustre Elem

Submit ID: 0941-36305942

61 Building Reserve Fund

Adopted Budget		0001	66,544.99

Budget Uses

Expenditure Budget		0002	66,544.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,544.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,544.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	12,000.00
District Mills		999	6.06
Building Reserves Voted Mills			6.06
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	66,544.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	36,000.00	3	24,000.00	12,000.00	12,000.00
Total					12,000.00

Budget Report
FY 2019

05 Carbon

1231 Luther Elem

Submit ID: 1231-91952628

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 32	N/A	1,561,209

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrea Mohammadi

(Signature) (Date)

Chairperson, School Trustees: Carrie Entenmann

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
1231 Luther Elem

Submit ID: 1231-91952628

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	228,645.40	15,803.80	10%	6.91%	0.00	136,333.83	92,311.57	59.13
10 Transportation	42,800.00	8,560.00	20%	20.00%	19,862.72	19,499.19	3,438.09	2.20
11 Bus Depreciation	12,632.00	87,521.77	N/A	692.86%	0.00	0.00	12,632.00	8.09
13 Tuition	15,000.00		N/A		1,409.40	0.00	13,590.60	8.71
14 Retirement	49,500.00	7,200.00	20%	14.55%	20,220.18	29,279.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	142.21	0.00	N/A	0.00%	142.21	0.00	0.00	0.00
29 Flexibility	672.67	0.00	N/A	0.00%	672.67	0.00	0.00	0.00
61 Building Reserve	15,550.00	4,857.68	N/A	31.24%	0.00	0.00	15,550.00	9.96
Total of All Funds	364,942.28	123,943.25			42,307.18	185,112.84	137,522.26	88.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

05 Carbon

1231 Luther Elem

Submit ID: 1231-91952628

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	102,962.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	696.32
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	666.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,051.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,505.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	481.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	32
B.	BASE Budget Limit	(II-B)	202,392.51
C.	Maximum Budget Limit	(II-C)	249,874.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,845.00
E.	Adopted Budget	(II-E)	231,237.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	199,800.40
H.	Maximum Budget Limit	(II-H)	249,802.82
I.	Highest Budget Without a Vote	(II-I)	228,645.40
J.	Highest Budget	(II-J)	249,802.82
K.	Highest Voted Amount	(II-K)	21,157.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	228,645.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,803.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,803.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		228,645.40
1.	BASE Budget Limit	(V-A1)	199,800.40	
2.	Over-BASE Budget	(V-A2)	28,845.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		102,962.78
1.	Direct State Aid Paid By State	(V-B1)	102,962.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		696.32
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		666.88
H.	Special Education Allowable Cost Payment	(V-H)		5,051.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		914.14
1.	Actual Non-Levy Revenue	(V-J1)	914.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		83,019.22
1.	State Guaranteed Tax Base Aid	(V-L1)	19,552.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	63,466.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		199,800.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,845.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,845.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.48
1.	District Property Tax Levy Mills	(V-U1)	18.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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05 Carbon

1231 Luther Elem

Submit ID: 1231-91952628

01 General Fund

Adopted Budget	0001	228,645.40

Budget Uses

Expenditure Budget	0002	228,645.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	102,962.78
Quality Educator	3111	6,490.00
At Risk Student	3112	0.00
Indian Education For All	3113	696.32
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,051.06
Data For Achievement	3116	666.88
State Guaranteed Tax Base Aid	3120	19,552.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	310.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	603.46
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	63,466.57		
Over-BASE Levy	1110(c)	28,845.00		
District Tax Levy			1110	92,311.57
Total Estimated Revenues to Fund Adopted Budget			0004	228,645.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	42,800.00

Budget Uses

Expenditure Budget	0002	42,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,726.54
Contingency	0006	1,772.65
Over-Schedule	0011	23,300.81
Fund Balance for Budget	TFS48	28,422.72
Operating Reserve	0961	8,560.00
Unreserved Fund Balance Reappropriated	0970	19,862.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,749.59
State On-Schedule Trans Reimb	3210	9,749.60
District Tax Levy	1110	3,438.09
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	42,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	12,632.00

Budget Uses

Expenditure Budget	0002	12,632.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,521.77
Operating Reserve	0961	87,521.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,632.00
District Mills	999	8.09
Total Estimated Revenues to Fund Adopted Budget	0004	12,632.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Micro bird G5 by Girardin	2013	63,160.00	36,158.10	12,632.00	12,632.00
Total					12,632.00

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13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,409.40
Unreserved Fund Balance Reappropriated	0970	1,409.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,590.60
District Mills	999	8.71
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	49,500.00

Budget Uses

Expenditure Budget	0002	49,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,420.18
Operating Reserve	0961	7,200.00
Unreserved Fund Balance Reappropriated	0970	20,220.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,279.82
Total Estimated Revenues to Fund Adopted Budget	0004	49,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	142.21

Budget Uses

Expenditure Budget	0002	142.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	672.67

Budget Uses

Expenditure Budget	0002	672.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	672.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	672.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	672.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	15,550.00

Budget Uses

Expenditure Budget		0002	15,550.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,857.68
Operating Reserve		0961	4,857.68
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,550.00	
District Tax Levy		1110	15,550.00
District Mills		999	9.96
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.96
Total Estimated Revenues to Fund Adopted Budget		0004	15,550.00

Budget Report
FY 2019

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-92161710

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,187,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Shawna Schott

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-92161710

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	96,841.81	10,704.29	10%	11.05%	301.14	50,545.47	45,995.20	38.74
10 Transportation	383.97	0.00	20%	0.00%	383.97	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	96.73		N/A		96.73	0.00	0.00	0.00
14 Retirement	10,108.00	2,021.60	20%	20.00%	1,548.09	8,559.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,268.62	0.00	N/A	0.00%	1,268.62	0.00	0.00	0.00
29 Flexibility	24,224.43	0.00	N/A	0.00%	24,024.43	200.00	0.00	0.00
61 Building Reserve	54,832.33	0.00	N/A	0.00%	42,560.39	1,100.00	11,871.94	10.00
Total of All Funds	187,755.89	12,725.89			70,183.37	60,405.38	57,867.14	48.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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Submit ID: 0370-92161710

0370 Malmborg Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,374.80
D.	At Risk Student	(I-D)	700.69
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,432.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	92,731.59
C.	Maximum Budget Limit	(II-C)	115,462.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	106,980.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	85,328.64
H.	Maximum Budget Limit	(II-H)	106,365.53
I.	Highest Budget Without a Vote	(II-I)	96,841.81
J.	Highest Budget	(II-J)	107,412.19
K.	Highest Voted Amount	(II-K)	10,570.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	96,841.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		704.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	704.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		301.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	301.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,005.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		96,841.81
1.	BASE Budget Limit	(V-A1)	85,328.64	
2.	Over-BASE Budget	(V-A2)	11,513.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,374.80
D.	At Risk Student	(V-D)		700.69
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		2,432.16
I.	Remaining Fund Balance Available	(V-I)		301.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		479.54
1.	Actual Non-Levy Revenue	(V-J1)	479.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,482.03
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,482.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		85,328.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,513.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,513.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.70
1.	District Property Tax Levy Mills	(V-U1)	9.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	96,841.81

Budget Uses

Expenditure Budget	0002	96,841.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	301.14
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,374.80
At Risk Student	3112	700.69
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,432.16
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	479.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,482.03		
Over-BASE Levy	1110(c)	11,513.17		
District Tax Levy			1110	45,995.20
Total Estimated Revenues to Fund Adopted Budget			0004	96,841.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	383.97

Budget Uses

Expenditure Budget	0002	383.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	383.97
Fund Balance for Budget	TFS48	383.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	383.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	96.73

Budget Uses

Expenditure Budget	0002	96.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96.73
Unreserved Fund Balance Reappropriated	0970	96.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-92161710

14 Retirement Fund

Adopted Budget	0001	10,108.00

Budget Uses

Expenditure Budget	0002	10,108.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,569.69
Operating Reserve	0961	2,021.60
Unreserved Fund Balance Reappropriated	0970	1,548.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,559.91
Total Estimated Revenues to Fund Adopted Budget	0004	10,108.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-92161710

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,268.62

Budget Uses

Expenditure Budget	0002	1,268.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,268.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,268.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,268.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

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Submit ID: 0370-92161710

29 Flexibility Fund

Adopted Budget	0001	24,224.43

Budget Uses

Expenditure Budget	0002	24,224.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,024.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,024.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,224.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-92161710

61 Building Reserve Fund

Adopted Budget		0001	54,832.33

Budget Uses

Expenditure Budget		0002	54,832.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,560.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,560.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	300.00
BR Permissive Revenues Interest Earnings		1511	100.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,871.94	
District Tax Levy		1110	11,871.94
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	54,832.33

Budget Report
FY 2019

36 Phillips

Submit ID: 0659-59454309

0659 Malta K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	365	*	148	7,588,811

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Mark Knudsen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

36 Phillips

Submit ID: 0659-59454309

0659 Malta K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,208,003.82	486,908.25	10%	11.57%	60,531.25	2,855,278.98	1,292,193.59	170.26
10 Transportation	575,000.00	115,000.00	20%	20.00%	205,476.66	176,957.00	192,566.34	25.38
11 Bus Depreciation	317,967.98	0.00	N/A	0.00%	241,196.72	0.00	76,771.26	10.12
13 Tuition	101,965.05		N/A		101,965.05	0.00	0.00	0.00
14 Retirement	575,000.00	115,000.00	20%	20.00%	34,142.70	540,857.30		
17 Adult Education	20,262.56	0.00	35%	0.00%	20,262.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,440.37	0.00	N/A	0.00%	35,890.37	0.00	59,550.00	7.85
29 Flexibility	156,722.42	0.00	N/A	0.00%	111,722.42	45,000.00	0.00	0.00
61 Building Reserve	379,092.05	0.00	N/A	0.00%	196,792.05	0.00	182,300.00	24.02
Total of All Funds	6,429,454.25	716,908.25			1,007,979.78	3,618,093.28	1,803,381.19	237.63

50 Debt Service **Tax Jurisdiction**								
0658	8,000.00	0.00	20-9-438	0.00%	26,135.00	0.00	0.00	0.00
0659	8,000.00	0.00	20-9-438	0.00%	53,063.22	0.00	0.00	0.00

Budget Report
FY 2019

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-59454309

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	275
E3	LORING K-8	4
M1	MALTA 7-8	86
H1	MALTA HS 9-12	148 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,668,897.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	152,515.00
D.	At Risk Student	(I-D)	18,527.74
E.	Indian Education For All	(I-E)	11,162.88
F.	American Indian Achievement Gap	(I-F)	16,906.00
G.	Data For Achievement	(I-G)	10,690.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	117,404.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,848.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,232.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	523
B.	BASE Budget Limit	(II-B)	3,344,796.05
C.	Maximum Budget Limit	(II-C)	4,158,899.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	847,372.27
E.	Adopted Budget	(II-E)	4,192,168.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,361,010.99
H.	Maximum Budget Limit	(II-H)	4,178,164.28
I.	Highest Budget Without a Vote	(II-I)	4,208,003.82
J.	Highest Budget	(II-J)	4,208,003.82
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,208,003.82

Budget Report
FY 2019
36 Phillips

Submit ID: 0659-59454309

0659 Malta K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			420,800.38
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			66,107.87
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	66,107.87		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			60,531.25
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	60,531.25		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			547,439.50

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	84,608.34	32,796.38	117,404.72
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	33,843.34	13,118.55	46,961.89

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	211,028.00	312,636.00	523,664.00
F.	100% Of Per Student Entitlement	2,159,199.30	1,050,689.00	3,209,888.30
		2,370,227.30	1,363,325.00	3,733,552.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	836,690.24	481,253.73	1,317,943.96
H.	Special Education in BASE@40%	33,843.34	13,118.55	46,961.89
I.	Subsidized BASE Amount	870,533.58	494,372.28	1,364,905.85
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,208,003.82
	1. BASE Budget Limit	(V-A1)	3,361,010.99	
	2. Over-BASE Budget	(V-A2)	846,992.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,668,897.88
	1. Direct State Aid Paid By State	(V-B1)	1,668,897.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		152,515.00
D.	At Risk Student	(V-D)		18,527.74
E.	Indian Education For All	(V-E)		11,162.88
F.	American Indian Achievement Gap	(V-F)		16,906.00
G.	Data For Achievement	(V-G)		10,690.92

H.	Special Education Allowable Cost Payment	(V-H)		117,404.72
I.	Remaining Fund Balance Available	(V-I)		60,531.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,304,374.60
1.	State Guaranteed Tax Base Aid	(V-L1)	859,173.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	445,200.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,361,010.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		846,992.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		846,992.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.94
T.	BASE Mills - High School	(V-T)		19.71
U.	Over-BASE Mills	(V-U)		111.61
1.	District Property Tax Levy Mills	(V-U1)	111.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		170.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-59454309

01 General Fund

Adopted Budget	0001	4,208,003.82

Budget Uses

Expenditure Budget	0002	4,208,003.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	60,531.25
Direct State Aid	3110	1,668,897.88
Quality Educator	3111	152,515.00
At Risk Student	3112	18,527.74
Indian Education For All	3113	11,162.88
American Indian Achievement Gap	3114	16,906.00
State Spec Ed Allowable Cost Pymt to Districts	3115	117,404.72
Data For Achievement	3116	10,690.92
State Guaranteed Tax Base Aid	3120	859,173.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	445,200.76		
Over-BASE Levy	1110(c)	846,992.83		
District Tax Levy			1110	1,292,193.59
Total Estimated Revenues to Fund Adopted Budget			0004	4,208,003.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	160,870.00
Contingency	0006	16,087.00
Over-Schedule	0011	398,043.00
Fund Balance for Budget	TFS48	320,476.66
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	205,476.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	88,478.50
State On-Schedule Trans Reimb	3210	88,478.50
District Tax Levy	1110	192,566.34
District Mills	999	25.38
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-59454309

11 Bus Depreciation Fund

Adopted Budget	0001	317,967.98

Budget Uses

Expenditure Budget	0002	317,967.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	241,196.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,196.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,771.26
District Mills	999	10.12
Total Estimated Revenues to Fund Adopted Budget	0004	317,967.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 International Bus A4	2018	92,375.00	0.00	18,475.00	18,475.00
2010 Thomas Bus A5	2016	102,400.00	40,960.00	20,480.00	20,480.00
2008 Bluebird Route Bus	2015	19,500.00	11,700.00	3,900.00	3,900.00
2000 THOMAS BUS A3	2013	31,955.00	31,955.00	6,391.00	6,391.00
BUS RADIOS (4 - ACTIVITY BUSES)	2013	9,876.28	9,876.30	1,975.26	1,975.26
1999 Bluebird Bus A1	2012	63,500.00	76,200.00	12,700.00	12,700.00
2003 Bluebird Bus A2	2012	64,250.00	77,100.00	12,850.00	12,850.00
ADDITIONAL BUS RADIOS	2009	7,000.00	10,500.00	N/A	NA
BUS RADIOS	2009	31,000.00	46,500.00	N/A	NA
Total					76,771.26

Budget Report
FY 2019
36 Phillips
0659 Malta K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	101,965.05

Budget Uses

Expenditure Budget	0002	101,965.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,965.05
Unreserved Fund Balance Reappropriated	0970	101,965.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101,965.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
36 Phillips
0659 Malta K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,142.70
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	34,142.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	540,857.30
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,262.56

Budget Uses

Expenditure Budget	0002	20,262.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,262.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,262.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,262.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95,440.37

Budget Uses

Expenditure Budget	0002	95,440.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,890.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,890.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,550.00
District Mills	999	7.85
Total Estimated Revenues to Fund Adopted Budget	0004	95,440.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	156,722.42

Budget Uses

Expenditure Budget	0002	156,722.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,722.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,722.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	25,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156,722.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-59454309

50 Debt Service Fund

0658

Taxable Value		7,588,811.00
Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,135.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,135.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	18,135.00

SIDs

Issue Type		Amount
Elementary		8,000.00
Total SID Requirements		8,000.00
Total Debt Service Requirements	0002	8,000.00

Budget Report
FY 2019
36 Phillips
0659 Malta K-12 Schools

Submit ID: 0659-59454309

0659

Taxable Value		7,588,811.00
Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,063.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,063.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	45,063.22

SIDs

Issue Type		Amount
High School		8,000.00
Total SID Requirements		8,000.00
Total Debt Service Requirements	0002	8,000.00

Budget Report
FY 2019

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-59454309

61 Building Reserve Fund

Adopted Budget		0001	379,092.05

Budget Uses

Expenditure Budget		0002	379,092.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	196,792.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	196,792.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	82,300.00	
District Tax Levy		1110	182,300.00
District Mills		999	24.02
Building Reserves Voted Mills			13.18
Building Reserves Permissive Mills			10.84
Total Estimated Revenues to Fund Adopted Budget		0004	379,092.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	500,000.00	5	400,000.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

16 Gallatin

0347 Manhattan School

Submit ID: 0347-17582270

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	473	N/A	7,870,687

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

Submit ID: 0347-17582270

0347 Manhattan School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,233,506.48	376,183.45	10%	11.63%	26,711.36	2,405,055.13	801,739.99	101.88
10 Transportation	249,829.75	49,965.95	20%	20.00%	35,692.91	70,727.27	143,409.57	18.22
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	41,944.15		N/A		1,756.40	0.00	40,187.75	5.11
14 Retirement	460,000.00	92,000.00	20%	20.00%	57,791.35	402,208.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,281.62	0.00	N/A	0.00%	7,781.62	0.00	18,500.00	2.35
29 Flexibility	6,641.95	0.00	N/A	0.00%	6,641.95	0.00	0.00	0.00
61 Building Reserve	455,903.24	0.00	N/A	0.00%	115,203.24	0.00	340,700.00	43.29
Total of All Funds	4,474,107.19	518,149.40			251,578.83	2,877,991.05	1,344,537.31	170.85

50 Debt Service **Tax Jurisdiction**								
700	587,950.00	0.00	20-9-438	0.00%	2,161.70	0.00	585,788.30	74.43

Budget Report
FY 2019

16 Gallatin

Submit ID: 0347-17582270

0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	345
M1	MANHATTAN 7-8	128

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,333,980.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	118,105.02
D.	At Risk Student	(I-D)	5,373.41
E.	Indian Education For All	(I-E)	10,292.48
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	9,857.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	108,928.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,788.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	457
B.	BASE Budget Limit	(II-B)	2,568,818.38
C.	Maximum Budget Limit	(II-C)	3,202,087.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	491,217.12
E.	Adopted Budget	(II-E)	3,130,035.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,684,848.36
H.	Maximum Budget Limit	(II-H)	3,347,064.41
I.	Highest Budget Without a Vote	(II-I)	3,233,506.48
J.	Highest Budget	(II-J)	3,347,064.41
K.	Highest Voted Amount	(II-K)	113,557.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,233,506.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		323,350.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52,832.80
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52,832.80	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,711.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,711.36	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		402,894.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,233,506.48
1.	BASE Budget Limit	(V-A1)	2,684,848.36	
2.	Over-BASE Budget	(V-A2)	548,658.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,333,980.31
1.	Direct State Aid Paid By State	(V-B1)	1,333,980.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		118,105.02
D.	At Risk Student	(V-D)		5,373.41
E.	Indian Education For All	(V-E)		10,292.48
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		9,857.32
H.	Special Education Allowable Cost Payment	(V-H)		108,928.09
I.	Remaining Fund Balance Available	(V-I)		26,711.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,231.14
1.	Actual Non-Levy Revenue	(V-J1)	18,231.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,052,085.23
1.	State Guaranteed Tax Base Aid	(V-L1)	741,562.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	310,522.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,684,848.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		57,441.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	57,441.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		491,217.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		548,658.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		62.41
1.	District Property Tax Levy Mills	(V-U1)	62.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

16 Gallatin

0347 Manhattan School

Submit ID: 0347-17582270

01 General Fund

Adopted Budget	0001	3,233,506.48

Budget Uses

Expenditure Budget	0002	3,233,506.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,711.36
Direct State Aid	3110	1,333,980.31
Quality Educator	3111	118,105.02
At Risk Student	3112	5,373.41
Indian Education For All	3113	10,292.48
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	108,928.09
Data For Achievement	3116	9,857.32
State Guaranteed Tax Base Aid	3120	741,562.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,231.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	57,441.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	310,522.87		
Over-BASE Levy	1110(c)	491,217.12		
District Tax Levy			1110	801,739.99
Total Estimated Revenues to Fund Adopted Budget			0004	3,233,506.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	249,829.75

Budget Uses

Expenditure Budget	0002	249,829.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,297.52
Contingency	0006	6,429.75
Over-Schedule	0011	179,102.48
Fund Balance for Budget	TFS48	85,658.86
Operating Reserve	0961	49,965.95
Unreserved Fund Balance Reappropriated	0970	35,692.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	35,363.63
State On-Schedule Trans Reimb	3210	35,363.64
District Tax Levy	1110	143,409.57
District Mills	999	18.22
Total Estimated Revenues to Fund Adopted Budget	0004	249,829.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	41,944.15

Budget Uses

Expenditure Budget	0002	41,944.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,756.40
Unreserved Fund Balance Reappropriated	0970	1,756.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,187.75
District Mills	999	5.11
Total Estimated Revenues to Fund Adopted Budget	0004	41,944.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	460,000.00

Budget Uses

Expenditure Budget	0002	460,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,791.35
Operating Reserve	0961	92,000.00
Unreserved Fund Balance Reappropriated	0970	57,791.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	402,208.65
Total Estimated Revenues to Fund Adopted Budget	0004	460,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,281.62

Budget Uses

Expenditure Budget	0002	26,281.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,781.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,781.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,500.00
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	26,281.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,641.95

Budget Uses

Expenditure Budget	0002	6,641.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,641.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,641.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,641.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

700

Taxable Value		7,870,687.00
Adopted Budget	0001	587,950.00

Budget Uses

Expenditure Budget	0002	587,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,161.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,161.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	585,788.30
Jurisdiction Mills	999	74.43
Total Estimated Revenues to Fund Adopted Budget	0004	587,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	685,000.00	45,000.00	20,100.00	400.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	6,420,000.00	280,000.00	242,050.00	400.00
Total Bond Requirements							587,950.00
Total Debt Service Requirements						0002	587,950.00

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61 Building Reserve Fund

Adopted Budget		0001	455,903.24

Budget Uses

Expenditure Budget		0002	455,903.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	115,203.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	115,203.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	280,000.00	
Building Reserve Permissive Levy	1110(b)	60,700.00	
District Tax Levy		1110	340,700.00
District Mills		999	43.29
Building Reserves Voted Mills			35.58
Building Reserves Permissive Mills			7.71
Total Estimated Revenues to Fund Adopted Budget		0004	455,903.24

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	1,400,000.00	5	840,000.00	280,000.00	280,000.00
Total					280,000.00

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0348 Manhattan High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	265	12,316,148

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0348 Manhattan High School

Submit ID: 0348-80745332

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,301,876.81	257,456.59	10%	11.18%	14,933.99	1,676,316.24	610,626.58	49.58
10 Transportation	164,888.13	32,977.63	20%	20.00%	6,029.94	49,149.45	109,708.74	8.91
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	28,560.28		N/A		1,582.45	0.00	26,977.83	2.19
14 Retirement	364,250.00	72,850.00	20%	20.00%	78,330.89	285,919.11		
17 Adult Education	22,500.00	7,875.00	35%	35.00%	21,568.74	0.00	931.26	0.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,366.95	0.00	N/A	0.00%	23,866.95	0.00	24,500.00	1.99
29 Flexibility	9,499.23	0.00	N/A	0.00%	9,499.23	0.00	0.00	0.00
61 Building Reserve	219,622.32	0.00	N/A	0.00%	39,022.32	0.00	180,600.00	14.67
Total of All Funds	3,159,563.72	371,159.22			194,834.51	2,011,384.80	953,344.41	77.42

50 Debt Service Tax Jurisdiction								
800	904,550.00	0.00	20-9-438	0.00%	0.00	0.00	904,550.00	73.44

Budget Report
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0348 Manhattan High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 265

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	977,225.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,455.44
D.	At Risk Student	(I-D)	2,739.26
E.	Indian Education For All	(I-E)	5,766.40
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	5,522.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	78,855.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,739.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	256
B.	BASE Budget Limit	(II-B)	1,852,393.05
C.	Maximum Budget Limit	(II-C)	2,313,180.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	357,833.04
E.	Adopted Budget	(II-E)	2,250,996.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,944,043.77
H.	Maximum Budget Limit	(II-H)	2,428,594.08
I.	Highest Budget Without a Vote	(II-I)	2,309,268.68
J.	Highest Budget	(II-J)	2,428,594.08
K.	Highest Voted Amount	(II-K)	119,325.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,301,876.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		230,187.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		27,268.91
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	27,268.91	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,933.99
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	14,933.99	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		272,390.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,301,876.81
	1. BASE Budget Limit	(V-A1)	1,944,043.77	
	2. Over-BASE Budget	(V-A2)	357,833.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		977,225.14
	1. Direct State Aid Paid By State	(V-B1)	977,225.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,455.44
D.	At Risk Student	(V-D)		2,739.26
E.	Indian Education For All	(V-E)		5,766.40
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		5,522.60
H.	Special Education Allowable Cost Payment	(V-H)		78,855.19
I.	Remaining Fund Balance Available	(V-I)		14,933.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,411.27
	1. Actual Non-Levy Revenue	(V-J1)	5,411.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		782,920.48
	1. State Guaranteed Tax Base Aid	(V-L1)	522,735.07	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	260,185.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,944,043.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,391.87
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	7,391.87	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		350,441.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		357,833.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.13
U.	Over-BASE Mills	(V-U)		28.45
1.	District Property Tax Levy Mills	(V-U1)	28.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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Submit ID: 0348-80745332

0348 Manhattan High School

01 General Fund

Adopted Budget	0001	2,301,876.81

Budget Uses

Expenditure Budget	0002	2,301,876.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,933.99
Direct State Aid	3110	977,225.14
Quality Educator	3111	70,455.44
At Risk Student	3112	2,739.26
Indian Education For All	3113	5,766.40
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	78,855.19
Data For Achievement	3116	5,522.60
State Guaranteed Tax Base Aid	3120	522,735.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,376.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	35.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	7,391.87

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	260,185.41		
Over-BASE Levy	1110(c)	350,441.17		
District Tax Levy			1110	610,626.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,301,876.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	164,888.13

Budget Uses

Expenditure Budget	0002	164,888.13
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,681.32
Contingency	0006	4,468.13
Over-Schedule	0011	115,738.68
Fund Balance for Budget	TFS48	39,007.57
Operating Reserve	0961	32,977.63
Unreserved Fund Balance Reappropriated	0970	6,029.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,574.72
State On-Schedule Trans Reimb	3210	24,574.73
District Tax Levy	1110	109,708.74
District Mills	999	8.91
Total Estimated Revenues to Fund Adopted Budget	0004	164,888.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	28,560.28

Budget Uses

Expenditure Budget	0002	28,560.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,582.45
Unreserved Fund Balance Reappropriated	0970	1,582.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,977.83
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	28,560.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0348-80745332

0348 Manhattan High School

14 Retirement Fund

Adopted Budget	0001	364,250.00

Budget Uses

Expenditure Budget	0002	364,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	151,180.89
Operating Reserve	0961	72,850.00
Unreserved Fund Balance Reappropriated	0970	78,330.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	285,919.11
Total Estimated Revenues to Fund Adopted Budget	0004	364,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0348-80745332

0348 Manhattan High School

17 Adult Education Fund

Adopted Budget	0001	22,500.00

Budget Uses

Expenditure Budget	0002	22,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,443.74
Operating Reserve	0961	7,875.00
Unreserved Fund Balance Reappropriated	0970	21,568.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	931.26
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,366.95

Budget Uses

Expenditure Budget	0002	48,366.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,866.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,866.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,500.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	48,366.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0348-80745332

0348 Manhattan High School

29 Flexibility Fund

Adopted Budget	0001	9,499.23

Budget Uses

Expenditure Budget	0002	9,499.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,499.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,499.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,499.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0348-80745332

0348 Manhattan High School

50 Debt Service Fund

800

Taxable Value		12,316,148.00
Adopted Budget	0001	904,550.00

Budget Uses

Expenditure Budget	0002	904,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,899.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	904,550.00
Jurisdiction Mills	999	73.44
Total Estimated Revenues to Fund Adopted Budget	0004	904,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	7,745,000.00	340,000.00	291,900.00	400.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	3,350,000.00	145,000.00	126,850.00	400.00
Total Bond Requirements							904,550.00

Total Debt Service Requirements	0002	904,550.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0348-80745332

0348 Manhattan High School

61 Building Reserve Fund

Adopted Budget		0001	219,622.32

Budget Uses

Expenditure Budget		0002	219,622.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,022.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,022.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	140,000.00	
Building Reserve Permissive Levy	1110(b)	40,600.00	
District Tax Levy		1110	180,600.00
District Mills		999	14.67
Building Reserves Voted Mills			11.37
Building Reserves Permissive Mills			3.30
Total Estimated Revenues to Fund Adopted Budget		0004	219,622.32

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	700,000.00	5	420,000.00	140,000.00	140,000.00
Total					140,000.00

Budget Report
FY 2019

15 Flathead

0341 Marion Elem

Submit ID: 0341-26944613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	125	N/A	6,889,061

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rae Mitchell

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0341 Marion Elem

Submit ID: 0341-26944613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	954,579.75	82,696.24	10%	8.66%	0.00	515,325.98	439,253.77	63.76
10 Transportation	159,513.00	0.00	20%	0.00%	0.00	29,818.38	129,694.62	18.83
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	48,511.00		N/A		10,662.46	0.00	37,848.54	5.49
14 Retirement	135,806.00	27,161.20	20%	20.00%	13,876.39	121,929.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	128.66	0.00	N/A	0.00%	128.66	0.00	0.00	0.00
29 Flexibility	12.00	0.00	N/A	0.00%	12.00	0.00	0.00	0.00
61 Building Reserve	50,082.12	0.00	N/A	0.00%	35,582.12	0.00	14,500.00	2.10
Total of All Funds	1,348,632.53	109,857.44			60,261.63	667,073.97	621,296.93	90.18

50 Debt Service Tax Jurisdiction								
Marion	36,150.00	1,155.76	20-9-438	3.20%	0.00	0.00	36,150.00	5.25

Budget Report
FY 2019

15 Flathead

0341 Marion Elem

Submit ID: 0341-26944613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	100
M1	MARION 7-8	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	398,222.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,887.00
D.	At Risk Student	(I-D)	5,958.47
E.	Indian Education For All	(I-E)	2,720.00
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,605.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	33,686.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,273.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	661.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	747,436.99
C.	Maximum Budget Limit	(II-C)	932,157.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	886,618.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	815,398.46
H.	Maximum Budget Limit	(II-H)	1,017,549.92
I.	Highest Budget Without a Vote	(II-I)	954,579.75
J.	Highest Budget	(II-J)	1,017,549.92
K.	Highest Voted Amount	(II-K)	62,970.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	954,579.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,696.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,696.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		954,579.75
1.	BASE Budget Limit	(V-A1)	815,398.46	
2.	Over-BASE Budget	(V-A2)	139,181.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		398,222.02
1.	Direct State Aid Paid By State	(V-B1)	398,222.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,887.00
D.	At Risk Student	(V-D)		5,958.47
E.	Indian Education For All	(V-E)		2,720.00
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,605.00
H.	Special Education Allowable Cost Payment	(V-H)		33,686.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,597.98
1.	Actual Non-Levy Revenue	(V-J1)	1,597.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		328,865.64
1.	State Guaranteed Tax Base Aid	(V-L1)	28,793.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	300,072.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		815,398.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,181.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.20
1.	District Property Tax Levy Mills	(V-U1)	20.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	954,579.75

Budget Uses

Expenditure Budget	0002	954,579.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	398,222.02
Quality Educator	3111	40,887.00
At Risk Student	3112	5,958.47
Indian Education For All	3113	2,720.00
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	33,686.35
Data For Achievement	3116	2,605.00
State Guaranteed Tax Base Aid	3120	28,793.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,597.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	300,072.48		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	439,253.77
Total Estimated Revenues to Fund Adopted Budget			0004	954,579.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	159,513.00

Budget Uses

Expenditure Budget	0002	159,513.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,107.62
Contingency	0006	2,710.76
Over-Schedule	0011	129,694.62
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,909.19
State On-Schedule Trans Reimb	3210	14,909.19
District Tax Levy	1110	129,694.62
District Mills	999	18.83
Total Estimated Revenues to Fund Adopted Budget	0004	159,513.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

15 Flathead

0341 Marion Elem

Submit ID: 0341-26944613

13 Tuition Fund

Adopted Budget	0001	48,511.00

Budget Uses

Expenditure Budget	0002	48,511.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,662.46
Unreserved Fund Balance Reappropriated	0970	10,662.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,848.54
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	48,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,806.00

Budget Uses

Expenditure Budget	0002	135,806.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,037.59
Operating Reserve	0961	27,161.20
Unreserved Fund Balance Reappropriated	0970	13,876.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	121,929.61
Total Estimated Revenues to Fund Adopted Budget	0004	135,806.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	128.66

Budget Uses

Expenditure Budget	0002	128.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12.00

Budget Uses

Expenditure Budget	0002	12.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0341 Marion Elem

Submit ID: 0341-26944613

50 Debt Service Fund

Marion

Taxable Value		6,889,061.00
Adopted Budget	0001	36,150.00

Budget Uses

Expenditure Budget	0002	36,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,155.76
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	1,155.76
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,150.00
Jurisdiction Mills	999	5.25
Total Estimated Revenues to Fund Adopted Budget	0004	36,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	360,000.00	25,000.00	10,800.00	350.00
Total Bond Requirements							36,150.00
Total Debt Service Requirements						0002	36,150.00

Budget Report
FY 2019

15 Flathead

0341 Marion Elem

Submit ID: 0341-26944613

61 Building Reserve Fund

Adopted Budget		0001	50,082.12

Budget Uses

Expenditure Budget		0002	50,082.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,582.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,582.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	14,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	14,500.00
District Mills		999	2.10
Building Reserves Voted Mills			2.10
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	50,082.12

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
04/06/1999	290,000.00	20	275,500.00	14,500.00	14,500.00
Total					14,500.00

Budget Report
FY 2019

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-97907681

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	N/A	954,725

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Harrell

(Signature) (Date)

Chairperson, School Trustees: Truman Langton

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

Submit ID: 0530-97907681

0530 McCormick Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	150,637.39	15,063.74	10%	10.00%	15,576.44	96,413.43	38,647.52	40.48
10 Transportation	40,000.00	8,000.00	20%	20.00%	11,521.58	13,010.25	15,468.17	16.20
11 Bus Depreciation	32,292.59	0.00	N/A	0.00%	28,542.59	0.00	3,750.00	3.93
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	24,000.00	4,800.00	20%	20.00%	17,571.41	6,428.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,595.99	0.00	N/A	0.00%	2,595.99	0.00	0.00	0.00
29 Flexibility	496.31	0.00	N/A	0.00%	496.31	0.00	0.00	0.00
61 Building Reserve	9,259.21	0.00	N/A	0.00%	9,259.21	0.00	0.00	0.00
Total of All Funds	259,281.49	27,863.74			85,563.53	115,852.27	57,865.69	60.61

50 Debt Service **Tax Jurisdiction**								
McCormick-Fund Balance	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0530-97907681

0530 McCormick Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,117.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	4,253.15
E.	Indian Education For All	(I-E)	391.68
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	375.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,011.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	469.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	143,398.91
C.	Maximum Budget Limit	(II-C)	176,845.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	155,757.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	138,278.63
H.	Maximum Budget Limit	(II-H)	169,810.30
I.	Highest Budget Without a Vote	(II-I)	150,637.39
J.	Highest Budget	(II-J)	169,810.30
K.	Highest Voted Amount	(II-K)	19,172.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	150,637.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,063.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,576.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,576.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,640.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		150,637.39
1.	BASE Budget Limit	(V-A1)	138,278.63	
2.	Over-BASE Budget	(V-A2)	12,358.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,117.61
1.	Direct State Aid Paid By State	(V-B1)	68,117.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		4,253.15
E.	Indian Education For All	(V-E)		391.68
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		375.12
H.	Special Education Allowable Cost Payment	(V-H)		3,011.40
I.	Remaining Fund Balance Available	(V-I)		15,576.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		216.21
1.	Actual Non-Levy Revenue	(V-J1)	216.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,205.02
1.	State Guaranteed Tax Base Aid	(V-L1)	12,916.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,288.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		138,278.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,358.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.94
1.	District Property Tax Levy Mills	(V-U1)	12.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	150,637.39

Budget Uses

Expenditure Budget	0002	150,637.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,576.44
Direct State Aid	3110	68,117.61
Quality Educator	3111	6,490.00
At Risk Student	3112	4,253.15
Indian Education For All	3113	391.68
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,011.40
Data For Achievement	3116	375.12
State Guaranteed Tax Base Aid	3120	12,916.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	216.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,288.76		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	38,647.52
Total Estimated Revenues to Fund Adopted Budget			0004	150,637.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,827.50
Contingency	0006	1,182.75
Over-Schedule	0011	26,989.75
Fund Balance for Budget	TFS48	19,521.58
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	11,521.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,505.12
State On-Schedule Trans Reimb	3210	6,505.13
District Tax Levy	1110	15,468.17
District Mills	999	16.20
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	32,292.59

Budget Uses

Expenditure Budget	0002	32,292.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,542.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,542.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,750.00
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	32,292.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 International Diesel School Bus	2012	18,750.00	14,050.00	3,750.00	3,750.00
Total					3,750.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-97907681

14 Retirement Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,371.41
Operating Reserve	0961	4,800.00
Unreserved Fund Balance Reappropriated	0970	17,571.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,428.59
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0530-97907681

0530 McCormick Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,595.99

Budget Uses

Expenditure Budget	0002	2,595.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,595.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,595.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,595.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	496.31

Budget Uses

Expenditure Budget	0002	496.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	496.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	496.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
McCormick-Fund Balance

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

Submit ID: 0530-97907681

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	9,259.21

Budget Uses

Expenditure Budget		0002	9,259.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,259.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,259.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	9,259.21

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	4,317,602

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Gregorich

(Signature) (Date)

Chairperson, School Trustees: Judy Hunt

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,300.34	11,930.03	10%	10.00%	1,830.21	55,070.91	62,399.22	14.45
10 Transportation	2,900.00	580.00	20%	20.00%	2,901.97	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	2,650.05	12,349.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	197.83	0.00	N/A	0.00%	197.83	0.00	0.00	0.00
29 Flexibility	12,334.48	0.00	N/A	0.00%	6,880.16	5,454.32	0.00	0.00
61 Building Reserve	44,384.93	0.00	N/A	0.00%	41,884.93	0.00	2,500.00	0.58
Total of All Funds	194,117.58	15,510.03			56,345.15	72,875.18	64,899.22	15.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	449.76
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,499.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	501.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	95,773.28
C.	Maximum Budget Limit	(II-C)	118,813.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,039.73
E.	Adopted Budget	(II-E)	118,813.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,081.80
H.	Maximum Budget Limit	(II-H)	117,447.92
I.	Highest Budget Without a Vote	(II-I)	119,300.34
J.	Highest Budget	(II-J)	119,300.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,300.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,930.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,830.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,830.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,760.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,300.34
1.	BASE Budget Limit	(V-A1)	94,081.80	
2.	Over-BASE Budget	(V-A2)	25,218.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
1.	Direct State Aid Paid By State	(V-B1)	48,198.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		449.76
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		2,499.63
I.	Remaining Fund Balance Available	(V-I)		1,830.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		252.30
1.	Actual Non-Levy Revenue	(V-J1)	252.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,180.68
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,180.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,081.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,218.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,218.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.84
1.	District Property Tax Levy Mills	(V-U1)	5.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	119,300.34

Budget Uses

Expenditure Budget	0002	119,300.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,830.21
Direct State Aid	3110	48,198.22
Quality Educator	3111	3,245.00
At Risk Student	3112	449.76
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,499.63
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	252.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,180.68		
Over-BASE Levy	1110(c)	25,218.54		
District Tax Levy			1110	62,399.22
Total Estimated Revenues to Fund Adopted Budget			0004	119,300.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,900.00

Budget Uses

Expenditure Budget	0002	2,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,900.00
Fund Balance for Budget	TFS48	3,481.97
Operating Reserve	0961	580.00
Unreserved Fund Balance Reappropriated	0970	2,901.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	1.97

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,650.05
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	2,650.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,349.95
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	197.83

Budget Uses

Expenditure Budget	0002	197.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	197.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	197.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,334.48

Budget Uses

Expenditure Budget	0002	12,334.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,880.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,880.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	5,454.32
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,334.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-72485831

61 Building Reserve Fund

Adopted Budget		0001	44,384.93

Budget Uses

Expenditure Budget		0002	44,384.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	41,884.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	41,884.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	2,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	2,500.00
District Mills		999	0.58
Building Reserves Voted Mills			0.58
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	44,384.93

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2001	50,000.00	20	42,500.00	2,500.00	2,500.00
Total					2,500.00

Budget Report
FY 2019

46 Sheridan

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0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	88	*	24	5,022,491

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Elvsaas

(Signature) (Date)

Chairperson, School Trustees: Amy Ator

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

46 Sheridan

Submit ID: 0822-20247531

0822 Medicine Lake K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,414,745.34	141,474.53	10%	10.00%	0.00	732,748.62	681,996.72	135.78
10 Transportation	160,000.00	32,000.00	20%	20.00%	28,226.72	61,746.95	70,026.33	13.94
11 Bus Depreciation	401,727.86	0.00	N/A	0.00%	396,727.86	5,000.00	0.00	0.00
13 Tuition	20,067.34		N/A		0.00	0.00	20,067.34	4.00
14 Retirement	245,000.00	49,000.00	20%	20.00%	49,153.08	195,846.92		
17 Adult Education	264,000.00	0.00	35%	0.00%	259,057.18	4,942.82	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	318,850.02	0.00	N/A	0.00%	289,850.02	4,000.00	25,000.00	4.98
29 Flexibility	1,204,701.51	0.00	N/A	0.00%	839,701.51	365,000.00	0.00	0.00
61 Building Reserve	458,921.08	0.00	N/A	0.00%	363,521.08	13,500.00	90,900.00	18.10
Total of All Funds	4,488,013.15	222,474.53			2,226,237.45	1,382,785.31	887,990.39	176.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	64
M1	MEDICINE LAKE 7-8	24
H1	MEDICINE LAKE HS 9-12	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	521,860.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,895.13
D.	At Risk Student	(I-D)	4,113.46
E.	Indian Education For All	(I-E)	2,437.12
F.	American Indian Achievement Gap	(I-F)	2,996.00
G.	Data For Achievement	(I-G)	2,334.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	23,282.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,470.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	501.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,978.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	1,040,600.36
C.	Maximum Budget Limit	(II-C)	1,291,612.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	367,187.32
E.	Adopted Budget	(II-E)	1,410,897.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,036,538.29
H.	Maximum Budget Limit	(II-H)	1,287,284.84
I.	Highest Budget Without a Vote	(II-I)	1,403,725.61
J.	Highest Budget	(II-J)	1,414,745.34
K.	Highest Voted Amount	(II-K)	11,019.73
L.	Amount Approved on Ballot by Voters	(II-L)	11,019.73
M.	Adopted Budget	(II-M)	1,414,745.34

Budget Report
FY 2019

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0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		141,474.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,474.53

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,660.03	4,622.24	23,282.27
B.	Special Education RSBG to Coop	4,416.72	1,053.99	5,470.71
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,230.70	2,270.49	11,501.19

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	527,394.80	171,126.00	698,520.80
		683,711.80	483,762.00	1,167,473.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	241,350.27	170,767.99	412,118.25
H.	Special Education in BASE@40%	9,230.70	2,270.49	11,501.19
I.	Subsidized BASE Amount	250,580.97	173,038.48	423,619.44
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,414,745.34
1.	BASE Budget Limit	(V-A1)	1,036,538.29	
2.	Over-BASE Budget	(V-A2)	378,207.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		521,860.79
1.	Direct State Aid Paid By State	(V-B1)	521,860.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,895.13
D.	At Risk Student	(V-D)		4,113.46
E.	Indian Education For All	(V-E)		2,437.12
F.	American Indian Achievement Gap	(V-F)		2,996.00
G.	Data For Achievement	(V-G)		2,334.08

H.	Special Education Allowable Cost Payment	(V-H)		23,282.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,955.32
1.	Actual Non-Levy Revenue	(V-J1)	2,493.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	38,461.94	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		382,664.12
1.	State Guaranteed Tax Base Aid	(V-L1)	78,874.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	303,789.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,036,538.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		378,207.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		378,207.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.87
T.	BASE Mills - High School	(V-T)		19.61
U.	Over-BASE Mills	(V-U)		75.30
1.	District Property Tax Levy Mills	(V-U1)	75.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		135.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,414,745.34

Budget Uses

Expenditure Budget	0002	1,414,745.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	521,860.79
Quality Educator	3111	55,895.13
At Risk Student	3112	4,113.46
Indian Education For All	3113	2,437.12
American Indian Achievement Gap	3114	2,996.00
State Spec Ed Allowable Cost Pymt to Districts	3115	23,282.27
Data For Achievement	3116	2,334.08
State Guaranteed Tax Base Aid	3120	78,874.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	5.37
Interest Earnings	1510	2,398.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	89.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	38,461.94
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	303,789.67		
Over-BASE Levy	1110(c)	378,207.05		
District Tax Levy			1110	681,996.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,414,745.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,224.50
Contingency	0006	5,522.45
Over-Schedule	0011	99,253.05
Fund Balance for Budget	TFS48	60,226.72
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	28,226.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	30,373.47
State On-Schedule Trans Reimb	3210	30,373.48
District Tax Levy	1110	70,026.33
District Mills	999	13.94
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0822 Medicine Lake K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	401,727.86

Budget Uses

Expenditure Budget	0002	401,727.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	396,727.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	396,727.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	401,727.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	0.00	19,200.00	0.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	0.00	18,921.00	0.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	5,000.00	19,114.00	0.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	5,000.00	18,730.00	0.00
2010 IH - 4DRBUAAP1AB196031	2009	84,500.00	5,000.00	16,900.00	0.00
2010 IH - 4DRBUAAP3AB196032	2009	84,500.00	5,000.00	16,900.00	0.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	5,000.00	14,338.00	0.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	23,585.00	24,780.00	0.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	32,991.40	11,840.00	0.00
Total					0.00

Budget Report
FY 2019
46 Sheridan

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0822 Medicine Lake K-12 Schools

13 Tuition Fund

Adopted Budget	0001	20,067.34

Budget Uses

Expenditure Budget	0002	20,067.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,067.34
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,067.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,153.08
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	49,153.08

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	194,846.92
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
46 Sheridan

Submit ID: 0822-20247531

0822 Medicine Lake K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	264,000.00

Budget Uses

Expenditure Budget	0002	264,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	259,057.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	259,057.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	4,942.82
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	264,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	318,850.02

Budget Uses

Expenditure Budget	0002	318,850.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	289,850.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	289,850.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	4.98
Total Estimated Revenues to Fund Adopted Budget	0004	318,850.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
46 Sheridan

Submit ID: 0822-20247531

0822 Medicine Lake K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,204,701.51

Budget Uses

Expenditure Budget	0002	1,204,701.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	839,701.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	839,701.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	350,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,204,701.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0822-20247531

0822 Medicine Lake K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0822-20247531

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	458,921.08
Budget Uses			
Expenditure Budget		0002	458,921.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	363,521.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	363,521.08
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	40,900.00	
District Tax Levy		1110	90,900.00
District Mills		999	18.10
Building Reserves Voted Mills			9.96
Building Reserves Permissive Mills			8.14
Total Estimated Revenues to Fund Adopted Budget		0004	458,921.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	50,000.00	1	0.00	50,000.00	50,000.00
Total					50,000.00

Budget Report
FY 2019

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66813985

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	345,356

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenny Pettit

(Signature) (Date)

Chairperson, School Trustees: Troy Goody

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66813985

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,497.96	19,499.99	10%	16.74%	0.00	61,834.55	54,663.41	158.29
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,500.00	2,180.78	20%	18.96%	0.00	11,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	417.70	0.00	N/A	0.00%	417.70	0.00	0.00	0.00
29 Flexibility	305.77	0.00	N/A	0.00%	305.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	128,721.43	21,680.77			723.47	73,334.55	54,663.41	158.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66813985

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELROSE K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,745.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	1,136.29
E.	Indian Education For All	(I-E)	108.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	104.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,538.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	367.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	68,455.18
C.	Maximum Budget Limit	(II-C)	84,568.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	47,287.89
E.	Adopted Budget	(II-E)	115,743.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	76,423.14
H.	Maximum Budget Limit	(II-H)	95,890.48
I.	Highest Budget Without a Vote	(II-I)	116,497.96
J.	Highest Budget	(II-J)	116,497.96
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,497.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,649.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,850.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,850.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,499.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,497.96
1.	BASE Budget Limit	(V-A1)	76,423.14	
2.	Over-BASE Budget	(V-A2)	40,074.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,745.70
1.	Direct State Aid Paid By State	(V-B1)	35,745.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		1,136.29
E.	Indian Education For All	(V-E)		108.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		104.20
H.	Special Education Allowable Cost Payment	(V-H)		5,538.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		450.19
1.	Actual Non-Levy Revenue	(V-J1)	450.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,094.34
1.	State Guaranteed Tax Base Aid	(V-L1)	15,505.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,588.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		76,423.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,074.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,074.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		116.04
1.	District Property Tax Levy Mills	(V-U1)	116.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		158.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	116,497.96

Budget Uses

Expenditure Budget	0002	116,497.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	35,745.70
Quality Educator	3111	3,245.00
At Risk Student	3112	1,136.29
Indian Education For All	3113	108.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,538.62
Data For Achievement	3116	104.20
State Guaranteed Tax Base Aid	3120	15,505.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	450.19
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,588.59		
Over-BASE Levy	1110(c)	40,074.82		
District Tax Levy			1110	54,663.41
Total Estimated Revenues to Fund Adopted Budget			0004	116,497.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	11,500.00

Budget Uses

Expenditure Budget	0002	11,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,180.78
Operating Reserve	0961	2,180.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	417.70

Budget Uses

Expenditure Budget	0002	417.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	417.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	417.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	417.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66813985

29 Flexibility Fund

Adopted Budget	0001	305.77

Budget Uses

Expenditure Budget	0002	305.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	305.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	305.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-14994576

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 54	N/A	1,841,871

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	48	N/A	1,182,073
Non-located - 44 Rosebud	6	N/A	659,798

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Wilson

(Signature) (Date)

Chairperson, School Trustees: Alan Hougen

(Signature) (Date)

County Superintendent: Kathryn Pfister

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-14994576

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	515,000.00	52,134.17	10%	10.12%	53,554.81	391,456.11	69,989.08	38.01
10 Transportation	80,000.00	7,020.89	20%	8.78%	1,817.67	41,471.93	36,710.40	19.93
11 Bus Depreciation	146,917.62	0.00	N/A	0.00%	146,917.62	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	72,000.00	14,400.00	20%	20.00%	10,486.74	61,513.26		
17 Adult Education	10,642.93	0.00	35%	0.00%	10,642.93	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,262.51	0.00	N/A	0.00%	4,309.51	0.00	9,953.00	5.40
29 Flexibility	108,854.45	0.00	N/A	0.00%	108,854.45	0.00	0.00	0.00
61 Building Reserve	35,398.24	0.00	N/A	0.00%	16,979.54	0.00	18,418.70	10.00
Total of All Funds	983,075.75	73,555.06			353,563.27	494,441.30	135,071.18	73.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-14994576

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	42 *
M1	MELSTONE 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	212,686.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,249.89
D.	At Risk Student	(I-D)	2,788.37
E.	Indian Education For All	(I-E)	1,175.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,125.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,076.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,358.93
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,758.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	434,092.99
C.	Maximum Budget Limit	(II-C)	540,116.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,109.71
E.	Adopted Budget	(II-E)	488,202.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	420,837.58
H.	Maximum Budget Limit	(II-H)	521,660.97
I.	Highest Budget Without a Vote	(II-I)	521,660.97
J.	Highest Budget	(II-J)	521,660.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	515,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,500.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		634.17
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	634.17	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		53,554.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	53,554.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		105,688.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		515,000.00
1.	BASE Budget Limit	(V-A1)	420,837.58	
2.	Over-BASE Budget	(V-A2)	94,162.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		212,686.98
1.	Direct State Aid Paid By State	(V-B1)	212,686.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,249.89
D.	At Risk Student	(V-D)		2,788.37
E.	Indian Education For All	(V-E)		1,175.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,125.36
H.	Special Education Allowable Cost Payment	(V-H)		7,076.79
I.	Remaining Fund Balance Available	(V-I)		53,554.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,707.06
1.	Actual Non-Levy Revenue	(V-J1)	3,707.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,473.28
1.	State Guaranteed Tax Base Aid	(V-L1)	68,646.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,826.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		420,837.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		70,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	70,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		24,162.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		94,162.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.12
1.	District Property Tax Levy Mills	(V-U1)	13.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-14994576

01 General Fund

Adopted Budget	0001	515,000.00

Budget Uses

Expenditure Budget	0002	515,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	53,554.81
Direct State Aid	3110	212,686.98
Quality Educator	3111	24,249.89
At Risk Student	3112	2,788.37
Indian Education For All	3113	1,175.04
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,076.79
Data For Achievement	3116	1,125.36
State Guaranteed Tax Base Aid	3120	68,646.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,894.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	812.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	70,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,826.66		
Over-BASE Levy	1110(c)	24,162.42		
District Tax Levy			1110	69,989.08
Total Estimated Revenues to Fund Adopted Budget			0004	515,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,471.93
Contingency	0006	1,500.00
Over-Schedule	0011	45,028.07
Fund Balance for Budget	TFS48	8,838.56
Operating Reserve	0961	7,020.89
Unreserved Fund Balance Reappropriated	0970	1,817.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	6,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,485.96
State On-Schedule Trans Reimb	3210	17,485.97
District Tax Levy	1110	36,710.40
District Mills	999	19.93
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0607 Melstone Elem

Submit ID: 0607-14994576

11 Bus Depreciation Fund

Adopted Budget	0001	146,917.62

Budget Uses

Expenditure Budget	0002	146,917.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,917.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,917.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	146,917.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 White Coach Bus	2018	154,000.00	0.00	30,800.00	0.00
2016 46 Passenger Activity Bus #1503	2017	156,802.12	0.00	31,360.42	0.00
2014 54 Passenger International #3648	2014	28,713.43	7,671.35	5,742.69	0.00
2014 64 Pass. International #2060	2013	46,399.38	9,279.88	9,279.88	0.00
2014 65 Pass. International #1967	2013	46,399.38	9,279.88	9,279.88	0.00
I. International Bludebird #7968	2007	50,000.00	50,000.00	10,000.00	0.00
Total					0.00

Budget Report
FY 2019

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0607 Melstone Elem

Submit ID: 0607-14994576

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,886.74
Operating Reserve	0961	14,400.00
Unreserved Fund Balance Reappropriated	0970	10,486.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	61,513.26
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0607-14994576

17 Adult Education Fund

Adopted Budget	0001	10,642.93

Budget Uses

Expenditure Budget	0002	10,642.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,642.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,642.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,642.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,262.51

Budget Uses

Expenditure Budget	0002	14,262.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,309.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,309.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,953.00
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	14,262.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	108,854.45

Budget Uses

Expenditure Budget	0002	108,854.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,854.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,854.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,854.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	35,398.24

Budget Uses

Expenditure Budget		0002	35,398.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,979.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,979.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,418.70	
District Tax Levy		1110	18,418.70
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	35,398.24

Budget Report
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Submit ID: 0608-15184024

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	34	765,887

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	25	594,251
Non-located - 44 Rosebud	N/A	9	171,636

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Wilson

(Signature) (Date)

Chairperson, School Trustees: Alan Hougen

(Signature) (Date)

County Superintendent: Kathryn Pfister

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	567,000.00	57,191.80	10%	10.09%	35,312.11	496,726.66	34,961.23	45.60
10 Transportation	80,000.00	16,000.00	20%	20.00%	7,053.89	46,141.53	26,804.58	35.00
11 Bus Depreciation	93,956.75	0.00	N/A	0.00%	93,956.75	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	9,386.47	55,613.53		
17 Adult Education	5,831.77	0.00	35%	0.00%	5,831.77	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,868.68	0.00	N/A	0.00%	2,915.68	0.00	9,953.00	13.00
29 Flexibility	44,206.03	0.00	N/A	0.00%	44,206.03	0.00	0.00	0.00
61 Building Reserve	15,287.23	0.00	N/A	0.00%	7,628.43	0.00	7,658.80	10.00
Total of All Funds	884,150.46	86,191.80			206,291.13	598,481.72	79,377.61	103.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,075.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,915.65
D.	At Risk Student	(I-D)	2,079.03
E.	Indian Education For All	(I-E)	739.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	708.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,727.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,706.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,344.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	455,965.77
C.	Maximum Budget Limit	(II-C)	567,174.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,319.86
E.	Adopted Budget	(II-E)	513,285.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	475,527.85
H.	Maximum Budget Limit	(II-H)	589,475.66
I.	Highest Budget Without a Vote	(II-I)	589,475.66
J.	Highest Budget	(II-J)	589,475.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	567,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		56,700.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		491.80
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	491.80	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		35,312.11
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	35,312.11	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,503.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		567,000.00
	1. BASE Budget Limit	(V-A1)	475,527.85	
	2. Over-BASE Budget	(V-A2)	91,472.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,075.84
	1. Direct State Aid Paid By State	(V-B1)	248,075.84	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,915.65
D.	At Risk Student	(V-D)		2,079.03
E.	Indian Education For All	(V-E)		739.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		708.56
H.	Special Education Allowable Cost Payment	(V-H)		6,727.56
I.	Remaining Fund Balance Available	(V-I)		35,312.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,959.54
	1. Actual Non-Levy Revenue	(V-J1)	3,959.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		160,009.72
	1. State Guaranteed Tax Base Aid	(V-L1)	146,520.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,489.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		475,527.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		70,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	70,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,472.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		91,472.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.56
U.	Over-BASE Mills	(V-U)		28.04
1.	District Property Tax Levy Mills	(V-U1)	28.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	567,000.00

Budget Uses

Expenditure Budget	0002	567,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	35,312.11
Direct State Aid	3110	248,075.84
Quality Educator	3111	17,915.65
At Risk Student	3112	2,079.03
Indian Education For All	3113	739.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,727.56
Data For Achievement	3116	708.56
State Guaranteed Tax Base Aid	3120	146,520.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,813.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,146.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	70,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,489.08		
Over-BASE Levy	1110(c)	21,472.15		
District Tax Levy			1110	34,961.23
Total Estimated Revenues to Fund Adopted Budget			0004	567,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,941.53
Contingency	0006	1,200.00
Over-Schedule	0011	42,858.47
Fund Balance for Budget	TFS48	23,053.89
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	7,053.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	9,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,570.76
State On-Schedule Trans Reimb	3210	18,570.77
District Tax Levy	1110	26,804.58
District Mills	999	35.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	93,956.75

Budget Uses

Expenditure Budget	0002	93,956.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,956.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,956.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,956.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 54 Passenger International #3648	2014	28,713.43	8,614.04	5,742.69	0.00
2014 64 Pass. International #1967	2013	46,399.38	13,919.82	9,279.88	0.00
2014 64 Pass. International #2060	2013	46,399.38	13,919.82	9,279.88	0.00
2003 Bluebird 73 Passenger #1161	2009	30,000.00	21,000.00	6,000.00	0.00
I. International Bluebird #7968	2007	25,000.00	27,500.00	5,000.00	0.00
F. Bluebird #9600	1999	25,500.00	36,975.00	5,100.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,386.47
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	9,386.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	55,613.53
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,831.77

Budget Uses

Expenditure Budget	0002	5,831.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,831.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,831.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,831.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,868.68

Budget Uses

Expenditure Budget	0002	12,868.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,915.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,915.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,953.00
District Mills	999	13.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,868.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44,206.03

Budget Uses

Expenditure Budget	0002	44,206.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,206.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,206.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,206.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	15,287.23

Budget Uses

Expenditure Budget		0002	15,287.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,628.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,628.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,658.80	
District Tax Levy		1110	7,658.80
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	15,287.23

Budget Report
FY 2019

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24214258

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	31	N/A	1,444,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Gregorich

(Signature) (Date)

Chairperson, School Trustees: Annie Rein

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24214258

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	247,919.01	24,791.90	10%	10.00%	7,240.71	138,296.03	102,382.27	70.86
10 Transportation	5,800.00	1,160.00	20%	20.00%	6,989.46	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	5,304.29	24,695.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13.03	0.00	N/A	0.00%	13.03	0.00	0.00	0.00
29 Flexibility	1,343.33	0.00	N/A	0.00%	1,343.33	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	285,075.37	31,951.90			20,890.82	162,991.74	102,382.27	70.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24214258

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	100,474.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,735.00
D.	At Risk Student	(I-D)	491.85
E.	Indian Education For All	(I-E)	674.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	646.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,536.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,555.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	495.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	190,331.62
C.	Maximum Budget Limit	(II-C)	238,497.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	237,109.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	201,140.72
H.	Maximum Budget Limit	(II-H)	250,951.08
I.	Highest Budget Without a Vote	(II-I)	247,919.01
J.	Highest Budget	(II-J)	250,951.08
K.	Highest Voted Amount	(II-K)	3,032.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	247,919.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,791.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,240.71
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,240.71	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,032.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		247,919.01
1.	BASE Budget Limit	(V-A1)	201,140.72	
2.	Over-BASE Budget	(V-A2)	46,778.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		100,474.43
1.	Direct State Aid Paid By State	(V-B1)	100,474.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,735.00
D.	At Risk Student	(V-D)		491.85
E.	Indian Education For All	(V-E)		674.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		646.04
H.	Special Education Allowable Cost Payment	(V-H)		6,536.37
I.	Remaining Fund Balance Available	(V-I)		7,240.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		690.18
1.	Actual Non-Levy Revenue	(V-J1)	690.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		74,651.58
1.	State Guaranteed Tax Base Aid	(V-L1)	19,047.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	55,603.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		201,140.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,778.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.38
1.	District Property Tax Levy Mills	(V-U1)	32.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24214258

01 General Fund

Adopted Budget	0001	247,919.01

Budget Uses

Expenditure Budget	0002	247,919.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,240.71
Direct State Aid	3110	100,474.43
Quality Educator	3111	9,735.00
At Risk Student	3112	491.85
Indian Education For All	3113	674.56
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,536.37
Data For Achievement	3116	646.04
State Guaranteed Tax Base Aid	3120	19,047.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	690.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	55,603.98		
Over-BASE Levy	1110(c)	46,778.29		
District Tax Levy			1110	102,382.27
Total Estimated Revenues to Fund Adopted Budget			0004	247,919.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,800.00

Budget Uses

Expenditure Budget	0002	5,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	5,800.00
Fund Balance for Budget	TFS48	8,149.46
Operating Reserve	0961	1,160.00
Unreserved Fund Balance Reappropriated	0970	6,989.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,189.46

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24214258

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,304.29
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	5,304.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,695.71
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13.03

Budget Uses

Expenditure Budget	0002	13.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,343.33

Budget Uses

Expenditure Budget	0002	1,343.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,343.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,343.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,343.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

37 Pondera

0684 Miami Elem

Submit ID: 0684-90732864

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	25	N/A	303,749

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Brown

(Signature) (Date)

Chairperson, School Trustees: Susan Gustafson

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
37 Pondera
0684 Miami Elem

Submit ID: 0684-90732864

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	173,739.67	17,566.76	10%	10.11%	31,377.81	130,023.87	12,337.99	40.61
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	12,271.67	3,728.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	149.54	0.00	N/A	0.00%	149.54	0.00	0.00	0.00
29 Flexibility	10,100.87	0.00	N/A	0.00%	10,100.87	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	199,990.08	20,766.76			53,899.89	133,752.20	12,337.99	40.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

37 Pondera

0684 Miami Elem

Submit ID: 0684-90732864

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI 1-8 25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	85,542.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	1,979.06
E.	Indian Education For All	(I-E)	544.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	521.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,764.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,254.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,317.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	156,194.69
C.	Maximum Budget Limit	(II-C)	193,203.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	161,532.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	168,401.91
H.	Maximum Budget Limit	(II-H)	209,185.41
I.	Highest Budget Without a Vote	(II-I)	173,739.67
J.	Highest Budget	(II-J)	209,185.41
K.	Highest Voted Amount	(II-K)	35,445.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	173,739.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,373.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		192.79
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	192.79	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,377.81
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	31,377.81	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,944.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		173,739.67
	1. BASE Budget Limit	(V-A1)	168,401.91	
	2. Over-BASE Budget	(V-A2)	5,337.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		85,542.39
	1. Direct State Aid Paid By State	(V-B1)	85,542.39	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		1,979.06
E.	Indian Education For All	(V-E)		544.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		521.00
H.	Special Education Allowable Cost Payment	(V-H)		3,764.25
I.	Remaining Fund Balance Available	(V-I)		31,377.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		839.49
	1. Actual Non-Levy Revenue	(V-J1)	839.49	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,343.91
	1. State Guaranteed Tax Base Aid	(V-L1)	30,343.68	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,000.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		168,401.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,337.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.57
1.	District Property Tax Levy Mills	(V-U1)	17.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	173,739.67

Budget Uses

Expenditure Budget	0002	173,739.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,377.81
Direct State Aid	3110	85,542.39
Quality Educator	3111	6,490.00
At Risk Student	3112	1,979.06
Indian Education For All	3113	544.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,764.25
Data For Achievement	3116	521.00
State Guaranteed Tax Base Aid	3120	30,343.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	609.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	229.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,000.23		
Over-BASE Levy	1110(c)	5,337.76		
District Tax Levy			1110	12,337.99
Total Estimated Revenues to Fund Adopted Budget			0004	173,739.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

37 Pondera

0684 Miami Elem

Submit ID: 0684-90732864

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,471.67
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	12,271.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,728.33
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
37 Pondera

0684 Miami Elem

Submit ID: 0684-90732864

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	149.54

Budget Uses

Expenditure Budget	0002	149.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,100.87

Budget Uses

Expenditure Budget	0002	10,100.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,100.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,100.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,100.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

37 Pondera

0684 Miami Elem

Submit ID: 0684-90732864

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,056	N/A	13,114,767

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Robert Wagner

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,334,582.26	790,740.27	10%	10.78%	0.00	5,362,017.64	1,972,564.62	150.42
10 Transportation	79,000.00	15,800.00	20%	20.00%	5,795.25	32,587.50	40,617.25	3.10
11 Bus Depreciation	167,250.91	0.00	N/A	0.00%	133,260.91	1,150.00	32,840.00	2.50
13 Tuition	85,000.00		N/A		10,241.54	0.00	74,758.46	5.70
14 Retirement	1,100,000.00	220,000.00	20%	20.00%	143,563.76	956,436.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,112.89	30,000.00	N/A	37.45%	40,112.89	0.00	40,000.00	3.05
29 Flexibility	32,883.31	0.00	N/A	0.00%	32,883.31	0.00	0.00	0.00
61 Building Reserve	259,095.27	0.00	N/A	0.00%	234,095.27	0.00	25,000.00	1.91
Total of All Funds	9,137,924.64	1,056,540.27			599,952.93	6,352,191.38	2,185,780.33	166.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	811	*
M1	MILES CITY 7-8	245	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,861,263.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	287,166.28
D.	At Risk Student	(I-D)	39,019.50
E.	Indian Education For All	(I-E)	22,978.56
F.	American Indian Achievement Gap	(I-F)	5,992.00
G.	Data For Achievement	(I-G)	22,007.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	278,191.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	45,802.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,072
B.	BASE Budget Limit	(II-B)	5,856,877.28
C.	Maximum Budget Limit	(II-C)	7,297,018.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,241,639.94
E.	Adopted Budget	(II-E)	7,098,517.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,887,460.32
H.	Maximum Budget Limit	(II-H)	7,334,582.44
I.	Highest Budget Without a Vote	(II-I)	7,129,100.26
J.	Highest Budget	(II-J)	7,334,582.44
K.	Highest Voted Amount	(II-K)	205,482.18
L.	Amount Approved on Ballot by Voters	(II-L)	205,482.00
M.	Adopted Budget	(II-M)	7,334,582.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		733,458.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		57,282.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	57,282.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		790,740.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,334,582.26
1.	BASE Budget Limit	(V-A1)	5,887,460.32	
2.	Over-BASE Budget	(V-A2)	1,447,121.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,861,263.09
1.	Direct State Aid Paid By State	(V-B1)	2,861,263.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		287,166.28
D.	At Risk Student	(V-D)		39,019.50
E.	Indian Education For All	(V-E)		22,978.56
F.	American Indian Achievement Gap	(V-F)		5,992.00
G.	Data For Achievement	(V-G)		22,007.04
H.	Special Education Allowable Cost Payment	(V-H)		278,191.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,655.48
1.	Actual Non-Levy Revenue	(V-J1)	9,655.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,361,186.84
1.	State Guaranteed Tax Base Aid	(V-L1)	1,835,744.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	525,442.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,887,460.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,447,121.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,447,121.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		110.34
1.	District Property Tax Levy Mills	(V-U1)	110.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		150.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

01 General Fund

Adopted Budget	0001	7,334,582.26

Budget Uses

Expenditure Budget	0002	7,334,582.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,861,263.09
Quality Educator	3111	287,166.28
At Risk Student	3112	39,019.50
Indian Education For All	3113	22,978.56
American Indian Achievement Gap	3114	5,992.00
State Spec Ed Allowable Cost Pymt to Districts	3115	278,191.53
Data For Achievement	3116	22,007.04
State Guaranteed Tax Base Aid	3120	1,835,744.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,053.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	601.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	525,442.68		
Over-BASE Levy	1110(c)	1,447,121.94		
District Tax Levy			1110	1,972,564.62
Total Estimated Revenues to Fund Adopted Budget			0004	7,334,582.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,625.00
Contingency	0006	2,962.50
Over-Schedule	0011	46,412.50
Fund Balance for Budget	TFS48	21,595.25
Operating Reserve	0961	15,800.00
Unreserved Fund Balance Reappropriated	0970	5,795.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	16,293.75
State On-Schedule Trans Reimb	3210	16,293.75
District Tax Levy	1110	40,617.25
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

11 Bus Depreciation Fund

Adopted Budget	0001	167,250.91

Budget Uses

Expenditure Budget	0002	167,250.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,260.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,260.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,150.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,840.00
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	167,250.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
ACT. BUS 2006 MCI	2017	55,500.00	11,100.00	11,100.00	11,100.00
2015 THOMAS BUILT BUS	2016	8,200.00	3,280.00	1,640.00	1,640.00
BLUE BIRD LIFT BUS	2013	25,800.00	25,800.00	5,160.00	5,160.00
ACT. BUS 2001 MCI	2012	74,700.00	89,640.00	14,940.00	14,940.00
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
SP.ED. BUS B-01 INTERNATIONAL	2001	49,875.00	74,812.50	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					32,840.00

Budget Report
FY 2019
09 Custer
0172 Miles City Elem

Submit ID: 0172-26069525

13 Tuition Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,241.54
Unreserved Fund Balance Reappropriated	0970	10,241.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	74,758.46
District Mills	999	5.70
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

14 Retirement Fund

Adopted Budget	0001	1,100,000.00

Budget Uses

Expenditure Budget	0002	1,100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	363,563.76
Operating Reserve	0961	220,000.00
Unreserved Fund Balance Reappropriated	0970	143,563.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	956,436.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,112.89

Budget Uses

Expenditure Budget	0002	80,112.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,112.89
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	40,112.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	80,112.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

29 Flexibility Fund

Adopted Budget	0001	32,883.31

Budget Uses

Expenditure Budget	0002	32,883.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,883.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,883.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,883.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0172 Miles City Elem

Submit ID: 0172-26069525

61 Building Reserve Fund

Adopted Budget		0001	259,095.27

Budget Uses

Expenditure Budget		0002	259,095.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	234,095.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	234,095.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	1.91
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.91
Total Estimated Revenues to Fund Adopted Budget		0004	259,095.27

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41688027

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5,574	N/A	116,402,357

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Marcia Holland

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41688027

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	39,437,676.82	1,709,590.51	10%	4.33%	0.00	26,644,234.61	12,793,442.21	109.90
10 Transportation	4,059,632.04	147,928.94	20%	3.64%	0.00	400,000.00	3,659,632.04	31.44
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,030,000.00		N/A		12,469.40	0.00	1,017,530.60	8.74
14 Retirement	5,766,231.00	800,000.00	20%	13.87%	454,946.14	5,311,284.86		
17 Adult Education	129,673.00	24,293.93	35%	18.73%	35,002.00	2,500.00	92,171.00	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,142,570.60	0.00	N/A	0.00%	292,570.60	0.00	850,000.00	7.30
29 Flexibility	6,797.65	0.00	N/A	0.00%	6,797.65	0.00	0.00	0.00
61 Building Reserve	2,171,530.80	0.00	N/A	0.00%	1,861,530.80	0.00	310,000.00	2.66
Total of All Funds	53,744,111.91	2,681,813.38			2,663,316.59	32,358,019.47	18,722,775.85	160.83

50 Debt Service **Tax Jurisdiction**								
BE	6,426,400.00	0.00	20-9-438	0.00%	0.00	0.00	6,426,400.00	55.21

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41688027

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,473
M1	MISSOULA 7-8	1,101

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	14,472,961.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,356,104.97
D.	At Risk Student	(I-D)	200,672.99
E.	Indian Education For All	(I-E)	121,290.24
F.	American Indian Achievement Gap	(I-F)	85,814.00
G.	Data For Achievement	(I-G)	116,162.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,589,821.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	184,296.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,471
B.	BASE Budget Limit	(II-B)	30,307,501.90
C.	Maximum Budget Limit	(II-C)	38,047,988.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,682,982.58
E.	Adopted Budget	(II-E)	38,031,984.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	31,408,185.99
H.	Maximum Budget Limit	(II-H)	39,437,676.82
I.	Highest Budget Without a Vote	(II-I)	39,132,668.82
J.	Highest Budget	(II-J)	39,437,676.82
K.	Highest Voted Amount	(II-K)	305,008.00
L.	Amount Approved on Ballot by Voters	(II-L)	305,008.00
M.	Adopted Budget	(II-M)	39,437,676.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,709,590.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,709,590.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		39,437,676.82
1.	BASE Budget Limit	(V-A1)	31,408,185.99	
2.	Over-BASE Budget	(V-A2)	8,029,490.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,472,961.13
1.	Direct State Aid Paid By State	(V-B1)	14,472,961.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,356,104.97
D.	At Risk Student	(V-D)		200,672.99
E.	Indian Education For All	(V-E)		121,290.24
F.	American Indian Achievement Gap	(V-F)		85,814.00
G.	Data For Achievement	(V-G)		116,162.16
H.	Special Education Allowable Cost Payment	(V-H)		2,589,821.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		52,168.31
1.	Actual Non-Levy Revenue	(V-J1)	52,168.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,413,190.51
1.	State Guaranteed Tax Base Aid	(V-L1)	7,607,738.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,805,451.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		31,408,185.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		41,500.25
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	41,500.25	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,987,990.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,029,490.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.62
	1. District Property Tax Levy Mills	(V-U1)	68.62	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41688027

01 General Fund

Adopted Budget	0001	39,437,676.82

Budget Uses

Expenditure Budget	0002	39,437,676.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,472,961.13
Quality Educator	3111	1,356,104.97
At Risk Student	3112	200,672.99
Indian Education For All	3113	121,290.24
American Indian Achievement Gap	3114	85,814.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,589,821.68
Data For Achievement	3116	116,162.16
State Guaranteed Tax Base Aid	3120	7,607,738.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	52,168.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	41,500.25
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,805,451.63		
Over-BASE Levy	1110(c)	7,987,990.58		
District Tax Levy			1110	12,793,442.21
Total Estimated Revenues to Fund Adopted Budget			0004	39,437,676.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,059,632.04

Budget Uses

Expenditure Budget	0002	4,059,632.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	400,000.00
Contingency	0006	0.00
Over-Schedule	0011	3,659,632.04
Fund Balance for Budget	TFS48	147,928.94
Operating Reserve	0961	147,928.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	200,000.00
State On-Schedule Trans Reimb	3210	200,000.00
District Tax Levy	1110	3,659,632.04
District Mills	999	31.44
Total Estimated Revenues to Fund Adopted Budget	0004	4,059,632.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

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13 Tuition Fund

Adopted Budget	0001	1,030,000.00

Budget Uses

Expenditure Budget	0002	1,030,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,469.40
Unreserved Fund Balance Reappropriated	0970	12,469.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,017,530.60
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	1,030,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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14 Retirement Fund

Adopted Budget	0001	5,766,231.00

Budget Uses

Expenditure Budget	0002	5,766,231.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,254,946.14
Operating Reserve	0961	800,000.00
Unreserved Fund Balance Reappropriated	0970	454,946.14

Estimated Funding Sources

Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,301,284.86
Total Estimated Revenues to Fund Adopted Budget	0004	5,766,231.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
32 Missoula

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17 Adult Education Fund

Adopted Budget	0001	129,673.00

Budget Uses

Expenditure Budget	0002	129,673.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,295.93
Operating Reserve	0961	24,293.93
Unreserved Fund Balance Reappropriated	0970	35,002.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,171.00
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	129,673.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,142,570.60

Budget Uses

Expenditure Budget	0002	1,142,570.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	292,570.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	292,570.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	850,000.00
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,142,570.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0583 Missoula Elem

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29 Flexibility Fund

Adopted Budget	0001	6,797.65

Budget Uses

Expenditure Budget	0002	6,797.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,797.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,797.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,797.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

BE

Taxable Value		116,402,357.00
Adopted Budget	0001	6,426,400.00

Budget Uses

Expenditure Budget	0002	6,426,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-23,478.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,426,400.00
Jurisdiction Mills	999	55.21
Total Estimated Revenues to Fund Adopted Budget	0004	6,426,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	45,870,000.00	1,980,000.00	1,721,100.00	350.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	34,120,000.00	1,245,000.00	1,467,600.00	350.00
Total Bond Requirements							6,414,400.00

SIDs

Issue Type	Amount
Elementary	12,000.00
Total SID Requirements	12,000.00

Total Debt Service Requirements	0002	6,426,400.00

Budget Report
FY 2019

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41688027

61 Building Reserve Fund

Adopted Budget		0001	2,171,530.80

Budget Uses

Expenditure Budget		0002	2,171,530.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,861,530.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,861,530.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	310,000.00	
District Tax Levy		1110	310,000.00
District Mills		999	2.66
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.66
Total Estimated Revenues to Fund Adopted Budget		0004	2,171,530.80

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

Submit ID: 0584-38486734

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,746	207,009,689

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	3,741	206,503,920
Non-located - 24 Lake	N/A	5	505,769

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Marcia Holland

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

Submit ID: 0584-38486734

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	29,961,994.04	1,205,569.21	10%	4.02%	0.00	19,689,956.75	10,272,037.29	49.63
10 Transportation	2,213,929.06	286,088.61	20%	12.92%	100,833.90	473,000.00	1,640,095.16	7.92
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	660,000.00		N/A		28,708.96	0.00	631,291.04	3.05
14 Retirement	4,420,143.00	665,000.00	20%	15.04%	328,022.43	4,092,120.57		
17 Adult Education	883,166.00	167,269.05	35%	18.94%	45,000.00	395,000.00	443,166.00	2.14
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,233,848.18	0.00	N/A	0.00%	483,848.18	0.00	750,000.00	3.62
29 Flexibility	1,311.88	0.00	N/A	0.00%	1,311.88	0.00	0.00	0.00
61 Building Reserve	2,091,574.25	0.00	N/A	0.00%	1,701,574.25	0.00	390,000.00	1.88
Total of All Funds	41,465,966.41	2,323,926.87			2,689,299.60	24,650,077.32	14,126,589.49	68.24

50 Debt Service **Tax Jurisdiction**								
BH	1,482,762.50	0.00	20-9-438	0.00%	0.00	0.00	1,482,762.50	7.18
BH2016	5,093,500.00	0.00	20-9-438	0.00%	0.00	0.00	5,093,500.00	24.61

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

Submit ID: 0584-38486734

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,646
H2	SEELEY SWAN HS 9-12	100

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	11,892,254.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	931,808.24
D.	At Risk Student	(I-D)	101,768.64
E.	Indian Education For All	(I-E)	81,512.96
F.	American Indian Achievement Gap	(I-F)	49,006.00
G.	Data For Achievement	(I-G)	78,066.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,057,617.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	258,851.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,756
B.	BASE Budget Limit	(II-B)	23,683,969.40
C.	Maximum Budget Limit	(II-C)	29,560,090.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,754,898.95
E.	Adopted Budget	(II-E)	29,473,868.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	24,006,504.17
H.	Maximum Budget Limit	(II-H)	29,961,994.04
I.	Highest Budget Without a Vote	(II-I)	29,792,000.04
J.	Highest Budget	(II-J)	29,961,994.04
K.	Highest Voted Amount	(II-K)	169,994.00
L.	Amount Approved on Ballot by Voters	(II-L)	169,994.00
M.	Adopted Budget	(II-M)	29,961,994.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,205,569.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,205,569.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		29,961,994.04
1.	BASE Budget Limit	(V-A1)	24,006,504.17	
2.	Over-BASE Budget	(V-A2)	5,955,489.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,892,254.42
1.	Direct State Aid Paid By State	(V-B1)	11,892,254.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		931,808.24
D.	At Risk Student	(V-D)		101,768.64
E.	Indian Education For All	(V-E)		81,512.96
F.	American Indian Achievement Gap	(V-F)		49,006.00
G.	Data For Achievement	(V-G)		78,066.64
H.	Special Education Allowable Cost Payment	(V-H)		1,057,617.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,865.64
1.	Actual Non-Levy Revenue	(V-J1)	28,865.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		9,785,603.85
1.	State Guaranteed Tax Base Aid	(V-L1)	5,438,459.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,347,144.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		24,006,504.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		30,596.92
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	30,596.92	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,924,892.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,955,489.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.01
U.	Over-BASE Mills	(V-U)		28.62
1.	District Property Tax Levy Mills	(V-U1)	28.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

Submit ID: 0584-38486734

**** Recalculated ****

01 General Fund

Adopted Budget	0001	29,961,994.04

Budget Uses

Expenditure Budget	0002	29,961,994.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,892,254.42
Quality Educator	3111	931,808.24
At Risk Student	3112	101,768.64
Indian Education For All	3113	81,512.96
American Indian Achievement Gap	3114	49,006.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,057,617.78
Data For Achievement	3116	78,066.64
State Guaranteed Tax Base Aid	3120	5,438,459.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,865.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	30,596.92
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,347,144.34		
Over-BASE Levy	1110(c)	5,924,892.95		
District Tax Levy			1110	10,272,037.29
Total Estimated Revenues to Fund Adopted Budget			0004	29,961,994.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,213,929.06

Budget Uses

Expenditure Budget	0002	2,213,929.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	430,000.00
Contingency	0006	43,000.00
Over-Schedule	0011	1,740,929.06
Fund Balance for Budget	TFS48	386,922.51
Operating Reserve	0961	286,088.61
Unreserved Fund Balance Reappropriated	0970	100,833.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	236,500.00
State On-Schedule Trans Reimb	3210	236,500.00
District Tax Levy	1110	1,640,095.16
District Mills	999	7.92
Total Estimated Revenues to Fund Adopted Budget	0004	2,213,929.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	660,000.00

Budget Uses

Expenditure Budget	0002	660,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,708.96
Unreserved Fund Balance Reappropriated	0970	28,708.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	631,291.04
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	660,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	4,420,143.00

Budget Uses

Expenditure Budget	0002	4,420,143.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	993,022.43
Operating Reserve	0961	665,000.00
Unreserved Fund Balance Reappropriated	0970	328,022.43

Estimated Funding Sources

Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,077,120.57
Total Estimated Revenues to Fund Adopted Budget	0004	4,420,143.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

17 Adult Education Fund

Adopted Budget	0001	883,166.00

Budget Uses

Expenditure Budget	0002	883,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212,269.05
Operating Reserve	0961	167,269.05
Unreserved Fund Balance Reappropriated	0970	45,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	393,000.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	443,166.00
District Mills	999	2.14
Total Estimated Revenues to Fund Adopted Budget	0004	883,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

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**** Recalculated ****

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

28 Technology Fund

Adopted Budget	0001	1,233,848.18

Budget Uses

Expenditure Budget	0002	1,233,848.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	483,848.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	483,848.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	750,000.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	1,233,848.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	1,311.88

Budget Uses

Expenditure Budget	0002	1,311.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,311.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,311.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,311.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

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**** Recalculated ****

50 Debt Service Fund

BH

Taxable Value		206,503,920.00
Adopted Budget	0001	1,482,762.50

Budget Uses

Expenditure Budget	0002	1,482,762.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,482,762.50
Jurisdiction Mills	999	7.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,482,762.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	07/27/2010	06/30/2021	6,810,000.00	1,420,000.00	675,000.00	59,412.50	350.00
High School Refunding Bond	06/30/2013	06/30/2020	4,520,000.00	720,000.00	680,000.00	65,350.00	350.00
Total Bond Requirements							1,480,462.50

SIDs

Issue Type	Amount
High School	2,300.00
Total SID Requirements	2,300.00

Total Debt Service Requirements	0002	1,482,762.50

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

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**** Recalculated ****

BH2016

Taxable Value		207,009,689.00
Adopted Budget	0001	5,093,500.00

Budget Uses

Expenditure Budget	0002	5,093,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-47,877.24
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,093,500.00
Jurisdiction Mills	999	24.61
Total Estimated Revenues to Fund Adopted Budget	0004	5,093,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	20,125,000.00	905,000.00	695,450.00	350.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	44,260,000.00	1,660,000.00	1,832,350.00	350.00
Total Bond Requirements							5,093,500.00
Total Debt Service Requirements						0002	5,093,500.00

Budget Report
FY 2019

32 Missoula

0584 Missoula H S

Submit ID: 0584-38486734

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	2,091,574.25

Budget Uses

Expenditure Budget		0002	2,091,574.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,701,574.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,701,574.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	390,000.00	
District Tax Levy		1110	390,000.00
District Mills		999	1.88
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.88
Total Estimated Revenues to Fund Adopted Budget		0004	2,091,574.25

Budget Report
FY 2019

48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	926,809

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	0	N/A	605,802
Non-located - 56 Yellowstone	5	N/A	321,007

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Karls

(Signature) (Date)

Chairperson, School Trustees: Raymond Karls

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	80,625.02	10,000.00	10%	12.40%	9,163.93	40,197.73	31,263.36	33.74
10 Transportation	614.23	0.00	20%	0.00%	614.23	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	865.38		N/A		865.38	0.00	0.00	0.00
14 Retirement	6,200.00	1,240.00	20%	20.00%	3,210.97	2,989.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,144.39	0.00	N/A	0.00%	2,144.39	0.00	0.00	0.00
29 Flexibility	13,270.98	0.00	N/A	0.00%	13,270.98	0.00	0.00	0.00
61 Building Reserve	7,424.86	0.00	N/A	0.00%	7,424.86	0.00	0.00	0.00
Total of All Funds	111,144.86	11,240.00			36,694.74	43,186.76	31,263.36	33.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOLT K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,745.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	108.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	104.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	451.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	150.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	72,004.18
C.	Maximum Budget Limit	(II-C)	89,221.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,500.00
E.	Adopted Budget	(II-E)	84,504.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	68,125.02
H.	Maximum Budget Limit	(II-H)	84,329.42
I.	Highest Budget Without a Vote	(II-I)	80,625.02
J.	Highest Budget	(II-J)	84,991.51
K.	Highest Voted Amount	(II-K)	4,366.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	80,625.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,163.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,163.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,163.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		80,625.02
1.	BASE Budget Limit	(V-A1)	68,125.02	
2.	Over-BASE Budget	(V-A2)	12,500.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,745.70
1.	Direct State Aid Paid By State	(V-B1)	35,745.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		108.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		104.20
H.	Special Education Allowable Cost Payment	(V-H)		451.71
I.	Remaining Fund Balance Available	(V-I)		9,163.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		542.32
1.	Actual Non-Levy Revenue	(V-J1)	542.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		18,763.36
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,763.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		68,125.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,500.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,500.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.49
1.	District Property Tax Levy Mills	(V-U1)	13.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	80,625.02

Budget Uses

Expenditure Budget	0002	80,625.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,163.93
Direct State Aid	3110	35,745.70
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	108.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	451.71
Data For Achievement	3116	104.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	542.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,763.36		
Over-BASE Levy	1110(c)	12,500.00		
District Tax Levy			1110	31,263.36
Total Estimated Revenues to Fund Adopted Budget			0004	80,625.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	614.23

Budget Uses

Expenditure Budget	0002	614.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	614.23
Fund Balance for Budget	TFS48	614.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	614.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	614.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	865.38

Budget Uses

Expenditure Budget	0002	865.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	865.38
Unreserved Fund Balance Reappropriated	0970	865.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	865.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

14 Retirement Fund

Adopted Budget	0001	6,200.00

Budget Uses

Expenditure Budget	0002	6,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,450.97
Operating Reserve	0961	1,240.00
Unreserved Fund Balance Reappropriated	0970	3,210.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,989.03
Total Estimated Revenues to Fund Adopted Budget	0004	6,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,144.39

Budget Uses

Expenditure Budget	0002	2,144.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,144.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,144.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,144.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0852 Molt Elem

Submit ID: 0852-77398009

29 Flexibility Fund

Adopted Budget	0001	13,270.98

Budget Uses

Expenditure Budget	0002	13,270.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,270.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,270.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,270.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	7,424.86

Budget Uses

Expenditure Budget	0002	7,424.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,424.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,424.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,424.86

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	584	N/A	15,708,604

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: D. Alan Roos

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,540,693.64	428,622.33	10%	12.11%	0.00	2,483,365.14	1,057,328.50	67.31
10 Transportation	360,181.80	72,036.36	20%	20.00%	26,719.69	35,758.80	297,703.31	18.95
11 Bus Depreciation	386,201.24	0.00	N/A	0.00%	361,991.27	0.00	24,209.97	1.54
13 Tuition	5,322.76		N/A		5,322.76	0.00	0.00	0.00
14 Retirement	607,028.80	121,405.76	20%	20.00%	134,647.03	472,381.77		
17 Adult Education	17,812.04	6,234.21	35%	35.00%	11,577.83	0.00	6,234.21	0.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	570,156.80	0.00	N/A	0.00%	470,156.80	0.00	100,000.00	6.37
29 Flexibility	249,013.05	0.00	N/A	0.00%	249,013.05	0.00	0.00	0.00
61 Building Reserve	608,384.08	0.00	N/A	0.00%	543,384.08	0.00	65,000.00	4.14
Total of All Funds	6,344,794.21	628,298.66			1,802,812.51	2,991,505.71	1,550,475.99	98.71

50 Debt Service **Tax Jurisdiction**								
27A	1,477,638.60	105,538.12	20-9-438	7.14%	0.00	177,000.00	1,300,638.60	82.80

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	474
M1	MONFORTON 7-8	110

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,599,504.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,657.75
D.	At Risk Student	(I-D)	4,508.60
E.	Indian Education For All	(I-E)	12,707.84
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	12,170.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	87,932.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,310.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,112.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	527
B.	BASE Budget Limit	(II-B)	2,790,869.04
C.	Maximum Budget Limit	(II-C)	3,461,095.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	359,401.82
E.	Adopted Budget	(II-E)	3,310,187.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,146,304.61
H.	Maximum Budget Limit	(II-H)	3,903,001.81
I.	Highest Budget Without a Vote	(II-I)	3,505,706.43
J.	Highest Budget	(II-J)	3,903,001.81
K.	Highest Voted Amount	(II-K)	397,295.38
L.	Amount Approved on Ballot by Voters	(II-L)	34,987.21
M.	Adopted Budget	(II-M)	3,540,693.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		354,069.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		74,552.97
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74,552.97	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		428,622.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,540,693.64
1.	BASE Budget Limit	(V-A1)	3,146,304.61	
2.	Over-BASE Budget	(V-A2)	394,389.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,599,504.26
1.	Direct State Aid Paid By State	(V-B1)	1,599,504.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,657.75
D.	At Risk Student	(V-D)		4,508.60
E.	Indian Education For All	(V-E)		12,707.84
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		12,170.56
H.	Special Education Allowable Cost Payment	(V-H)		87,932.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		51,574.85
1.	Actual Non-Levy Revenue	(V-J1)	11,745.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	39,829.59	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,258,465.87
1.	State Guaranteed Tax Base Aid	(V-L1)	595,526.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	662,939.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,146,304.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		394,389.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		394,389.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.11
1.	District Property Tax Levy Mills	(V-U1)	25.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,540,693.64

Budget Uses

Expenditure Budget	0002	3,540,693.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,599,504.26
Quality Educator	3111	116,657.75
At Risk Student	3112	4,508.60
Indian Education For All	3113	12,707.84
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	87,932.88
Data For Achievement	3116	12,170.56
State Guaranteed Tax Base Aid	3120	595,526.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,745.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	39,829.59
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	662,939.47		
Over-BASE Levy	1110(c)	394,389.03		
District Tax Levy			1110	1,057,328.50
Total Estimated Revenues to Fund Adopted Budget			0004	3,540,693.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,181.80

Budget Uses

Expenditure Budget	0002	360,181.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,508.00
Contingency	0006	3,250.80
Over-Schedule	0011	324,423.00
Fund Balance for Budget	TFS48	98,756.05
Operating Reserve	0961	72,036.36
Unreserved Fund Balance Reappropriated	0970	26,719.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,879.40
State On-Schedule Trans Reimb	3210	17,879.40
District Tax Levy	1110	297,703.31
District Mills	999	18.95
Total Estimated Revenues to Fund Adopted Budget	0004	360,181.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

11 Bus Depreciation Fund

Adopted Budget	0001	386,201.24

Budget Uses

Expenditure Budget	0002	386,201.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	361,991.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	361,991.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,209.97
District Mills	999	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	386,201.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	119,949.75	23,989.97	23,989.97
Radio 2-Way Bus 2069	2013	1,100.00	1,100.00	220.00	220.00
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					24,209.97

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

13 Tuition Fund

Adopted Budget	0001	5,322.76

Budget Uses

Expenditure Budget	0002	5,322.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,322.76
Unreserved Fund Balance Reappropriated	0970	5,322.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,322.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

14 Retirement Fund

Adopted Budget	0001	607,028.80

Budget Uses

Expenditure Budget	0002	607,028.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	256,052.79
Operating Reserve	0961	121,405.76
Unreserved Fund Balance Reappropriated	0970	134,647.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	472,381.77
Total Estimated Revenues to Fund Adopted Budget	0004	607,028.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

17 Adult Education Fund

Adopted Budget	0001	17,812.04

Budget Uses

Expenditure Budget	0002	17,812.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,812.04
Operating Reserve	0961	6,234.21
Unreserved Fund Balance Reappropriated	0970	11,577.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,234.21
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	17,812.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	570,156.80

Budget Uses

Expenditure Budget	0002	570,156.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	470,156.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	470,156.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	6.37
Total Estimated Revenues to Fund Adopted Budget	0004	570,156.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

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Submit ID: 0363-72447337

29 Flexibility Fund

Adopted Budget	0001	249,013.05

Budget Uses

Expenditure Budget	0002	249,013.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	249,013.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	249,013.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	249,013.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

50 Debt Service Fund

27A

Taxable Value		15,708,604.00
Adopted Budget	0001	1,477,638.60

Budget Uses

Expenditure Budget	0002	1,254,451.60
Add To Fund Balance	0003	223,187.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,738,340.52
Fund Balance In Sinking Fund	0960	1,632,802.40
Operating Reserve	0961	105,538.12
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	175,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,300,638.60
Jurisdiction Mills	999	82.80
Total Estimated Revenues to Fund Adopted Budget	0004	1,477,638.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/08/2011	06/15/2026	3,500,000.00	1,641,373.94	229,904.11	14,700.00	385.00
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	2,320,000.00	65,000.00	94,850.00	550.00
Elementary Bond	01/23/2015	02/15/2021	300,000.00	101,801.81	50,245.74	4,391.47	0.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	6,440,000.00	270,000.00	257,050.00	385.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	3,375,000.00	125,000.00	141,605.28	385.00
Total Bond Requirements							1,254,451.60

Total Debt Service Requirements	0002	1,254,451.60

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

61 Building Reserve Fund

Adopted Budget		0001	608,384.08

Budget Uses

Expenditure Budget		0002	608,384.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	543,384.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	543,384.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	65,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	65,000.00
District Mills		999	4.14
Building Reserves Voted Mills			4.14
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	608,384.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2009	200,000.00	10	180,000.00	20,000.00	20,000.00
05/05/2015	150,000.00	10	45,000.00	15,000.00	15,000.00
05/03/2016	150,000.00	10	30,000.00	15,000.00	15,000.00
05/02/2017	150,000.00	10	15,000.00	15,000.00	15,000.00
Total					65,000.00

Budget Report
FY 2019

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72447337

Budget Report
FY 2019

22 Jefferson

Submit ID: 0460-86417011

0460 Montana City Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 499	N/A	7,687,215

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Marta Bertoglio

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

Submit ID: 0460-86417011

0460 Montana City Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,457,376.24	109,223.94	10%	3.16%	0.00	2,475,914.53	981,461.71	127.68
10 Transportation	158,930.40	31,786.08	20%	20.00%	5,317.30	25,304.40	128,308.70	16.69
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	29,869.00		N/A		0.00	0.00	29,869.00	3.89
14 Retirement	441,965.00	72,872.50	20%	16.49%	0.00	441,965.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	71,897.89	0.00	N/A	0.00%	31,897.89	0.00	40,000.00	5.20
29 Flexibility	27,055.00	0.00	N/A	0.00%	25,080.10	1,974.90	0.00	0.00
61 Building Reserve	50,065.03	0.00	N/A	0.00%	65.03	0.00	50,000.00	6.50
Total of All Funds	4,237,158.56	213,882.52			62,360.32	2,945,158.83	1,229,639.41	159.96

50 Debt Service								
Tax Jurisdiction								
27 & 27b	575,075.00	73,023.91	20-9-438	12.70%	0.00	0.00	575,075.00	74.81

Budget Report
FY 2019

22 Jefferson

Submit ID: 0460-86417011

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	382 *
M1	MONTANA CITY 7-8	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,392,493.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,664.25
D.	At Risk Student	(I-D)	2,126.89
E.	Indian Education For All	(I-E)	10,858.24
F.	American Indian Achievement Gap	(I-F)	2,568.00
G.	Data For Achievement	(I-G)	10,399.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	89,708.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,844.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,876.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	503
B.	BASE Budget Limit	(II-B)	2,761,203.80
C.	Maximum Budget Limit	(II-C)	3,449,371.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	675,072.09
E.	Adopted Budget	(II-E)	3,436,275.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,782,304.15
H.	Maximum Budget Limit	(II-H)	3,474,075.17
I.	Highest Budget Without a Vote	(II-I)	3,457,376.24
J.	Highest Budget	(II-J)	3,474,075.17
K.	Highest Voted Amount	(II-K)	16,698.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,457,376.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		109,223.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		109,223.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,457,376.24
1.	BASE Budget Limit	(V-A1)	2,782,304.15	
2.	Over-BASE Budget	(V-A2)	675,072.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,392,493.42
1.	Direct State Aid Paid By State	(V-B1)	1,392,493.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,664.25
D.	At Risk Student	(V-D)		2,126.89
E.	Indian Education For All	(V-E)		10,858.24
F.	American Indian Achievement Gap	(V-F)		2,568.00
G.	Data For Achievement	(V-G)		10,399.16
H.	Special Education Allowable Cost Payment	(V-H)		89,708.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,978.82
1.	Actual Non-Levy Revenue	(V-J1)	6,978.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,138,506.98
1.	State Guaranteed Tax Base Aid	(V-L1)	832,117.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	306,389.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,782,304.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		675,072.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		675,072.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		87.82
1.	District Property Tax Levy Mills	(V-U1)	87.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,457,376.24

Budget Uses

Expenditure Budget	0002	3,457,376.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,392,493.42
Quality Educator	3111	128,664.25
At Risk Student	3112	2,126.89
Indian Education For All	3113	10,858.24
American Indian Achievement Gap	3114	2,568.00
State Spec Ed Allowable Cost Pymt to Districts	3115	89,708.39
Data For Achievement	3116	10,399.16
State Guaranteed Tax Base Aid	3120	832,117.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,652.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,325.84
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	306,389.62		
Over-BASE Levy	1110(c)	675,072.09		
District Tax Levy			1110	981,461.71
Total Estimated Revenues to Fund Adopted Budget			0004	3,457,376.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	158,930.40

Budget Uses

Expenditure Budget	0002	158,930.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,004.00
Contingency	0006	2,300.40
Over-Schedule	0011	133,626.00
Fund Balance for Budget	TFS48	37,103.38
Operating Reserve	0961	31,786.08
Unreserved Fund Balance Reappropriated	0970	5,317.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	12,652.20
State On-Schedule Trans Reimb	3210	12,652.20
District Tax Levy	1110	128,308.70
District Mills	999	16.69
Total Estimated Revenues to Fund Adopted Budget	0004	158,930.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-86417011

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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22 Jefferson
0460 Montana City Elem

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13 Tuition Fund

Adopted Budget	0001	29,869.00

Budget Uses

Expenditure Budget	0002	29,869.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,869.00
District Mills	999	3.89
Total Estimated Revenues to Fund Adopted Budget	0004	29,869.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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22 Jefferson
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14 Retirement Fund

Adopted Budget	0001	441,965.00

Budget Uses

Expenditure Budget	0002	441,965.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,872.50
Operating Reserve	0961	72,872.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	441,965.00
Total Estimated Revenues to Fund Adopted Budget	0004	441,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	71,897.89

Budget Uses

Expenditure Budget	0002	71,897.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,897.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,897.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	71,897.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	27,055.00

Budget Uses

Expenditure Budget	0002	27,055.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,080.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,080.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,974.90
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,055.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson
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Submit ID: 0460-86417011

50 Debt Service Fund
27 & 27b

Taxable Value		7,687,215.00
Adopted Budget	0001	575,075.00

Budget Uses

Expenditure Budget	0002	575,075.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,023.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	73,023.91
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	575,075.00
Jurisdiction Mills	999	74.81
Total Estimated Revenues to Fund Adopted Budget	0004	575,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	4,335,000.00	260,000.00	121,175.00	700.00
Elementary Refunding Bond	06/10/2014	06/30/2020	1,080,000.00	190,000.00	185,000.00	7,500.00	700.00
Total Bond Requirements							575,075.00
Total Debt Service Requirements						0002	575,075.00

Budget Report
FY 2019
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-86417011

61 Building Reserve Fund

Adopted Budget		0001	50,065.03

Budget Uses

Expenditure Budget		0002	50,065.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	50,000.00	
District Tax Levy		1110	50,000.00
District Mills		999	6.50
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.50
Total Estimated Revenues to Fund Adopted Budget		0004	50,065.03

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 60	N/A	12,170,052

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Richard Barman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	665,249.76	63,534.78	10%	9.55%	0.00	276,026.84	389,222.92	31.98
10 Transportation	50,000.00	10,000.00	20%	20.00%	21,769.36	12,427.16	15,803.48	1.30
11 Bus Depreciation	181,309.25	0.00	N/A	0.00%	169,809.25	0.00	11,500.00	0.94
13 Tuition	6,481.97		N/A		6,481.97	0.00	0.00	0.00
14 Retirement	95,000.00	19,000.00	20%	20.00%	7,246.07	87,753.93		
17 Adult Education	4,031.94	0.00	35%	0.00%	4,031.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,962.01	0.00	N/A	0.00%	6,239.95	0.00	8,722.06	0.72
29 Flexibility	11,902.40	0.00	N/A	0.00%	11,902.40	0.00	0.00	0.00
61 Building Reserve	56,548.08	0.00	N/A	0.00%	46,548.08	0.00	10,000.00	0.82
Total of All Funds	1,085,485.41	92,534.78			274,029.02	376,207.93	435,248.46	35.76

50 Debt Service **Tax Jurisdiction**								
0273	9,431.40	0.00	20-9-438	0.00%	0.00	0.00	9,431.40	0.77

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	46 *
M1	MOORE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	229,009.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,852.38
D.	At Risk Student	(I-D)	2,580.90
E.	Indian Education For All	(I-E)	1,305.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,250.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,281.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,760.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	65
B.	BASE Budget Limit	(II-B)	474,757.66
C.	Maximum Budget Limit	(II-C)	584,800.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	188,605.41
E.	Adopted Budget	(II-E)	663,363.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	460,548.55
H.	Maximum Budget Limit	(II-H)	567,761.82
I.	Highest Budget Without a Vote	(II-I)	649,153.96
J.	Highest Budget	(II-J)	665,249.76
K.	Highest Voted Amount	(II-K)	16,095.80
L.	Amount Approved on Ballot by Voters	(II-L)	16,095.80
M.	Adopted Budget	(II-M)	665,249.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,534.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,534.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		665,249.76
	1. BASE Budget Limit	(V-A1)	460,548.55	
	2. Over-BASE Budget	(V-A2)	204,701.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		229,009.94
	1. Direct State Aid Paid By State	(V-B1)	229,009.94	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,852.38
D.	At Risk Student	(V-D)		2,580.90
E.	Indian Education For All	(V-E)		1,305.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,250.40
H.	Special Education Allowable Cost Payment	(V-H)		8,281.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		746.27
	1. Actual Non-Levy Revenue	(V-J1)	746.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		184,521.71
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,521.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		460,548.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,701.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,701.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.82
1.	District Property Tax Levy Mills	(V-U1)	16.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	665,249.76

Budget Uses

Expenditure Budget	0002	665,249.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	229,009.94
Quality Educator	3111	32,852.38
At Risk Student	3112	2,580.90
Indian Education For All	3113	1,305.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,281.35
Data For Achievement	3116	1,250.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	746.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,521.71		
Over-BASE Levy	1110(c)	204,701.21		
District Tax Levy			1110	389,222.92
Total Estimated Revenues to Fund Adopted Budget			0004	665,249.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,297.42
Contingency	0006	1,129.74
Over-Schedule	0011	37,572.84
Fund Balance for Budget	TFS48	31,769.36
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	21,769.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,213.58
State On-Schedule Trans Reimb	3210	6,213.58
District Tax Levy	1110	15,803.48
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

11 Bus Depreciation Fund

Adopted Budget	0001	181,309.25

Budget Uses

Expenditure Budget	0002	181,309.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	169,809.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	169,809.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,500.00
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	181,309.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Ford Expedition	2018	8,447.50	0.00	1,689.50	0.00
Bus #3 BlueBird	2018	36,500.00	0.00	7,300.00	3,000.00
Bus #1	2016	26,625.00	8,000.00	5,325.00	2,500.00
Bus #2	2016	26,625.00	8,000.00	5,325.00	2,500.00
Cruiser TCT	2015	13,887.50	8,332.00	2,777.50	1,500.00
Bus #4	2014	24,000.00	25,200.00	4,800.00	2,000.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					11,500.00

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

13 Tuition Fund

Adopted Budget	0001	6,481.97

Budget Uses

Expenditure Budget	0002	6,481.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,481.97
Unreserved Fund Balance Reappropriated	0970	6,481.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,481.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,246.07
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	7,246.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,753.93
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,031.94

Budget Uses

Expenditure Budget	0002	4,031.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,031.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,031.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,031.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,962.01

Budget Uses

Expenditure Budget	0002	14,962.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,239.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,239.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,722.06
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	14,962.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,902.40

Budget Uses

Expenditure Budget	0002	11,902.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,902.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,902.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,902.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

50 Debt Service Fund

0273

Taxable Value		12,170,052.00
Adopted Budget	0001	9,431.40

Budget Uses

Expenditure Budget	0002	9,424.09
Add To Fund Balance	0003	7.31
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-7.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,431.40
Jurisdiction Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	9,431.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/07/2009	08/15/2019	90,000.00	9,000.00	9,000.00	424.09	0.00
Total Bond Requirements							9,424.09
Total Debt Service Requirements						0002	9,424.09

Budget Report
FY 2019

14 Fergus

0273 Moore Elem

Submit ID: 0273-14103602

61 Building Reserve Fund

Adopted Budget		0001	56,548.08

Budget Uses

Expenditure Budget		0002	56,548.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,548.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,548.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	0.82
Building Reserves Voted Mills			0.82
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	56,548.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	50,000.00	5	10,000.00	10,000.00	10,000.00
Total					10,000.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	34	12,912,482

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Richard Barman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	655,439.36	64,287.23	10%	9.81%	0.00	276,248.27	379,191.09	29.37
10 Transportation	50,000.00	10,000.00	20%	20.00%	36,368.66	12,427.16	1,204.18	0.09
11 Bus Depreciation	170,821.23	0.00	N/A	0.00%	159,321.23	0.00	11,500.00	0.89
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	32,891.75	42,108.25		
17 Adult Education	2,791.27	0.00	35%	0.00%	2,791.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,170.79	0.00	N/A	0.00%	4,448.73	0.00	8,722.06	0.68
29 Flexibility	19,780.79	0.00	N/A	0.00%	19,780.79	0.00	0.00	0.00
61 Building Reserve	62,022.21	0.00	N/A	0.00%	52,022.21	0.00	10,000.00	0.77
Total of All Funds	1,049,025.65	89,287.23			307,624.64	330,783.68	410,617.33	31.80

50 Debt Service **Tax Jurisdiction**								
0274	9,487.21	0.00	20-9-438	0.00%	0.00	0.00	9,487.21	0.73

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,075.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,603.59
D.	At Risk Student	(I-D)	2,192.53
E.	Indian Education For All	(I-E)	739.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	708.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,667.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,555.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	482,780.30
C.	Maximum Budget Limit	(II-C)	598,328.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	169,749.76
E.	Adopted Budget	(II-E)	652,530.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	473,385.21
H.	Maximum Budget Limit	(II-H)	586,559.36
I.	Highest Budget Without a Vote	(II-I)	643,134.97
J.	Highest Budget	(II-J)	655,439.37
K.	Highest Voted Amount	(II-K)	12,304.40
L.	Amount Approved on Ballot by Voters	(II-L)	12,304.39
M.	Adopted Budget	(II-M)	655,439.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,287.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,287.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		655,439.36
1.	BASE Budget Limit	(V-A1)	473,385.21	
2.	Over-BASE Budget	(V-A2)	182,054.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,075.84
1.	Direct State Aid Paid By State	(V-B1)	248,075.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,603.59
D.	At Risk Student	(V-D)		2,192.53
E.	Indian Education For All	(V-E)		739.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		708.56
H.	Special Education Allowable Cost Payment	(V-H)		4,667.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,260.24
1.	Actual Non-Levy Revenue	(V-J1)	1,260.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		197,136.94
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,136.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		473,385.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,054.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		182,054.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.27
U.	Over-BASE Mills	(V-U)		14.10
1.	District Property Tax Levy Mills	(V-U1)	14.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

01 General Fund

Adopted Budget	0001	655,439.36

Budget Uses

Expenditure Budget	0002	655,439.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	248,075.84
Quality Educator	3111	18,603.59
At Risk Student	3112	2,192.53
Indian Education For All	3113	739.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,667.67
Data For Achievement	3116	708.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,260.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,136.94		
Over-BASE Levy	1110(c)	182,054.15		
District Tax Levy			1110	379,191.09
Total Estimated Revenues to Fund Adopted Budget			0004	655,439.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,297.42
Contingency	0006	1,129.74
Over-Schedule	0011	37,572.84
Fund Balance for Budget	TFS48	46,368.66
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	36,368.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,213.58
State On-Schedule Trans Reimb	3210	6,213.58
District Tax Levy	1110	1,204.18
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

11 Bus Depreciation Fund

Adopted Budget	0001	170,821.23

Budget Uses

Expenditure Budget	0002	170,821.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	159,321.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	159,321.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,500.00
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	170,821.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Ford Expedition	2018	8,447.50	0.00	1,689.50	0.00
Bus #3 Blue Bird	2018	36,500.00	0.00	7,300.00	3,000.00
Bus #1	2016	26,625.00	8,000.00	5,325.00	2,500.00
Bus #2	2016	26,625.00	8,000.00	5,325.00	2,500.00
Cruiser TCT	2015	13,887.50	8,332.00	2,777.50	1,500.00
Bus #4	2014	24,000.00	25,200.00	4,800.00	2,000.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					11,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,891.75
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	32,891.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	42,108.25
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

17 Adult Education Fund

Adopted Budget	0001	2,791.27

Budget Uses

Expenditure Budget	0002	2,791.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,791.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,791.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,791.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,170.79

Budget Uses

Expenditure Budget	0002	13,170.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,448.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,448.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,722.06
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	13,170.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

29 Flexibility Fund

Adopted Budget	0001	19,780.79

Budget Uses

Expenditure Budget	0002	19,780.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,780.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,780.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,780.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

50 Debt Service Fund

0274

Taxable Value		12,912,482.00
Adopted Budget	0001	9,487.21

Budget Uses

Expenditure Budget	0002	9,424.09
Add To Fund Balance	0003	63.12
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-63.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,487.21
Jurisdiction Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	9,487.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/07/2009	08/15/2019	90,000.00	9,000.00	9,000.00	424.09	0.00
Total Bond Requirements							9,424.09
Total Debt Service Requirements						0002	9,424.09

Budget Report
FY 2019

14 Fergus

0274 Moore H S

Submit ID: 0274-01575684

61 Building Reserve Fund

Adopted Budget		0001	62,022.21

Budget Uses

Expenditure Budget		0002	62,022.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,022.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,022.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	0.77
Building Reserves Voted Mills			0.77
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	62,022.21

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	50,000.00	5	10,000.00	10,000.00	10,000.00
Total					10,000.00

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	1,752,301

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kathy Gehring

(Signature) (Date)

Chairperson, School Trustees: Shawn Roods

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	332,379.39	33,237.94	10%	10.00%	1,158.52	245,930.29	85,290.58	48.68
10 Transportation	53,969.76	10,793.95	20%	20.00%	3,609.72	43,501.34	6,858.70	3.91
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	9,629.03		N/A		0.00	0.00	9,629.03	5.50
14 Retirement	74,239.00	14,847.80	20%	20.00%	788.75	73,450.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	330.42	0.00	N/A	0.00%	330.42	0.00	0.00	0.00
29 Flexibility	44.13	0.00	N/A	0.00%	44.13	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	470,591.73	58,879.69			5,931.54	362,881.88	101,778.31	58.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	140,277.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,225.00
D.	At Risk Student	(I-D)	4,586.90
E.	Indian Education For All	(I-E)	1,022.72
F.	American Indian Achievement Gap	(I-F)	8,560.00
G.	Data For Achievement	(I-G)	979.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,794.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,308.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,505.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	52
B.	BASE Budget Limit	(II-B)	314,494.45
C.	Maximum Budget Limit	(II-C)	390,432.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	337,208.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	309,665.22
H.	Maximum Budget Limit	(II-H)	385,090.90
I.	Highest Budget Without a Vote	(II-I)	332,379.39
J.	Highest Budget	(II-J)	385,090.90
K.	Highest Voted Amount	(II-K)	52,711.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	332,379.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,237.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,158.52
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,158.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,396.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		332,379.39
1.	BASE Budget Limit	(V-A1)	309,665.22	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		140,277.45
1.	Direct State Aid Paid By State	(V-B1)	140,277.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,225.00
D.	At Risk Student	(V-D)		4,586.90
E.	Indian Education For All	(V-E)		1,022.72
F.	American Indian Achievement Gap	(V-F)		8,560.00
G.	Data For Achievement	(V-G)		979.48
H.	Special Education Allowable Cost Payment	(V-H)		18,794.13
I.	Remaining Fund Balance Available	(V-I)		1,158.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,726.01
1.	Actual Non-Levy Revenue	(V-J1)	1,726.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		116,335.01
1.	State Guaranteed Tax Base Aid	(V-L1)	53,758.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,576.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		309,665.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.96
1.	District Property Tax Levy Mills	(V-U1)	12.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	332,379.39

Budget Uses

Expenditure Budget	0002	332,379.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,158.52
Direct State Aid	3110	140,277.45
Quality Educator	3111	16,225.00
At Risk Student	3112	4,586.90
Indian Education For All	3113	1,022.72
American Indian Achievement Gap	3114	8,560.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,794.13
Data For Achievement	3116	979.48
State Guaranteed Tax Base Aid	3120	53,758.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	724.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,002.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,576.41		
Over-BASE Levy	1110(c)	22,714.17		
District Tax Levy			1110	85,290.58
Total Estimated Revenues to Fund Adopted Budget			0004	332,379.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,969.76

Budget Uses

Expenditure Budget	0002	53,969.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,394.44
Contingency	0006	3,939.44
Over-Schedule	0011	10,635.88
Fund Balance for Budget	TFS48	14,403.67
Operating Reserve	0961	10,793.95
Unreserved Fund Balance Reappropriated	0970	3,609.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	167.46
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,666.94
State On-Schedule Trans Reimb	3210	21,666.94
District Tax Levy	1110	6,858.70
District Mills	999	3.91
Total Estimated Revenues to Fund Adopted Budget	0004	53,969.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

13 Tuition Fund

Adopted Budget	0001	9,629.03

Budget Uses

Expenditure Budget	0002	9,573.11
Add To Fund Balance	0003	55.92
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,629.03
District Mills	999	5.50
Total Estimated Revenues to Fund Adopted Budget	0004	9,629.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

14 Retirement Fund

Adopted Budget	0001	74,239.00

Budget Uses

Expenditure Budget	0002	74,239.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,636.55
Operating Reserve	0961	14,847.80
Unreserved Fund Balance Reappropriated	0970	788.75

Estimated Funding Sources

Interest Earnings	1510	122.78
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	73,327.47
Total Estimated Revenues to Fund Adopted Budget	0004	74,239.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	330.42

Budget Uses

Expenditure Budget	0002	330.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	330.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	330.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	330.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

29 Flexibility Fund

Adopted Budget	0001	44.13

Budget Uses

Expenditure Budget	0002	44.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-89358197

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0976 Morin Elem

Submit ID: 0976-89358197

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 21	N/A	173,863

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: John Hofer

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	146,135.24	12,571.68	10%	8.60%	0.00	139,095.13	7,040.11	40.46
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	31,000.00	6,200.00	20%	20.00%	16,424.42	14,575.58		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,551.72	0.00	N/A	0.00%	1,536.72	15.00	0.00	0.00
29 Flexibility	6,009.33	0.00	N/A	0.00%	5,894.33	115.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	184,696.29	18,771.68			23,855.47	153,800.71	7,040.11	40.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	75,585.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,634.40
D.	At Risk Student	(I-D)	1,711.96
E.	Indian Education For All	(I-E)	456.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	437.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,011.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,003.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,341.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	143,482.39
C.	Maximum Budget Limit	(II-C)	178,092.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	143,482.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	146,135.24
H.	Maximum Budget Limit	(II-H)	181,359.76
I.	Highest Budget Without a Vote	(II-I)	146,135.24
J.	Highest Budget	(II-J)	181,359.76
K.	Highest Voted Amount	(II-K)	35,224.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	146,135.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,571.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,571.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		146,135.24
1.	BASE Budget Limit	(V-A1)	146,135.24	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,585.91
1.	Direct State Aid Paid By State	(V-B1)	75,585.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,634.40
D.	At Risk Student	(V-D)		1,711.96
E.	Indian Education For All	(V-E)		456.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		437.64
H.	Special Education Allowable Cost Payment	(V-H)		3,011.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,296.97
1.	State Guaranteed Tax Base Aid	(V-L1)	54,256.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,040.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		146,135.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

01 General Fund

Adopted Budget	0001	146,135.24

Budget Uses

Expenditure Budget	0002	146,135.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	75,585.91
Quality Educator	3111	3,634.40
At Risk Student	3112	1,711.96
Indian Education For All	3113	456.96
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,011.40
Data For Achievement	3116	437.64
State Guaranteed Tax Base Aid	3120	54,256.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,040.11		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	7,040.11
Total Estimated Revenues to Fund Adopted Budget			0004	146,135.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

14 Retirement Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,624.42
Operating Reserve	0961	6,200.00
Unreserved Fund Balance Reappropriated	0970	16,424.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,575.58
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,551.72

Budget Uses

Expenditure Budget	0002	1,551.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,536.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,536.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,551.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

18 Glacier

Submit ID: 1222-81214477

1222 Mountain View Elem

29 Flexibility Fund

Adopted Budget	0001	6,009.33

Budget Uses

Expenditure Budget	0002	6,009.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,894.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,894.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,009.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	* 34	3,807,670

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Engstrom

(Signature) (Date)

Chairperson, School Trustees: Mark Bengochea

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-24324278

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,381,186.88	138,645.82	10%	10.04%	188,653.13	697,857.10	494,676.65	129.93
10 Transportation	135,000.00	27,000.00	20%	20.00%	17,415.73	64,385.55	53,198.72	13.97
11 Bus Depreciation	240,528.22	0.00	N/A	0.00%	168,668.22	0.00	71,860.00	18.87
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	42,048.28	142,951.72		
17 Adult Education	18,958.47	0.00	35%	0.00%	18,958.47	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	99,813.19	0.00	N/A	0.00%	60,813.19	0.00	39,000.00	10.24
29 Flexibility	77,311.10	0.00	N/A	0.00%	77,311.10	0.00	0.00	0.00
61 Building Reserve	949.32	0.00	N/A	0.00%	949.32	0.00	0.00	0.00
Total of All Funds	2,138,747.18	202,645.82			574,817.44	905,194.37	658,735.37	173.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	54 *
M1	NASHUA 7-8	19 *
H1	NASHUA HS 9-12	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	512,910.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,403.50
D.	At Risk Student	(I-D)	3,999.96
E.	Indian Education For All	(I-E)	2,328.32
F.	American Indian Achievement Gap	(I-F)	6,206.00
G.	Data For Achievement	(I-G)	2,229.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	19,072.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,942.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,723.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	1,047,136.43
C.	Maximum Budget Limit	(II-C)	1,299,027.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	328,591.67
E.	Adopted Budget	(II-E)	1,375,728.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,005,829.38
H.	Maximum Budget Limit	(II-H)	1,246,762.86
I.	Highest Budget Without a Vote	(II-I)	1,336,059.75
J.	Highest Budget	(II-J)	1,381,186.88
K.	Highest Voted Amount	(II-K)	45,127.13
L.	Amount Approved on Ballot by Voters	(II-L)	46,765.83
M.	Adopted Budget	(II-M)	1,381,186.88

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			138,118.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			527.13
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	527.13		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			188,653.13
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,638.70		
	2. Remaining Fund Balance Available (970b)	(III-D2)	187,014.43		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			327,298.95

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,049.40	6,022.80	19,072.20
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,219.76	2,409.12	7,628.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	436,154.30	242,343.50	678,497.80
		592,471.30	554,979.50	1,147,450.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	209,142.37	195,907.76	405,050.13
H.	Special Education in BASE@40%	5,219.76	2,409.12	7,628.88
I.	Subsidized BASE Amount	214,362.13	198,316.88	412,679.01
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,381,186.88
	1. BASE Budget Limit	(V-A1)	1,005,829.38	
	2. Over-BASE Budget	(V-A2)	375,357.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		512,910.51
	1. Direct State Aid Paid By State	(V-B1)	512,910.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,403.50
D.	At Risk Student	(V-D)		3,999.96
E.	Indian Education For All	(V-E)		2,328.32
F.	American Indian Achievement Gap	(V-F)		6,206.00
G.	Data For Achievement	(V-G)		2,229.88

H.	Special Education Allowable Cost Payment	(V-H)		19,072.20
I.	Remaining Fund Balance Available	(V-I)		187,014.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		225,664.58
1.	State Guaranteed Tax Base Aid	(V-L1)	104,706.73	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	120,957.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,005,829.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,638.70
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,638.70	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		373,718.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		375,357.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.41
T.	BASE Mills - High School	(V-T)		11.37
U.	Over-BASE Mills	(V-U)		98.15
1.	District Property Tax Levy Mills	(V-U1)	98.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

01 General Fund

Adopted Budget	0001	1,381,186.88

Budget Uses

Expenditure Budget	0002	1,381,186.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	188,653.13
Direct State Aid	3110	512,910.51
Quality Educator	3111	46,403.50
At Risk Student	3112	3,999.96
Indian Education For All	3113	2,328.32
American Indian Achievement Gap	3114	6,206.00
State Spec Ed Allowable Cost Pymt to Districts	3115	19,072.20
Data For Achievement	3116	2,229.88
State Guaranteed Tax Base Aid	3120	104,706.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	120,957.85		
Over-BASE Levy	1110(c)	373,718.80		
District Tax Levy			1110	494,676.65
Total Estimated Revenues to Fund Adopted Budget			0004	1,381,186.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,532.32
Contingency	0006	5,853.23
Over-Schedule	0011	70,614.45
Fund Balance for Budget	TFS48	44,415.73
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	17,415.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,192.77
State On-Schedule Trans Reimb	3210	32,192.78
District Tax Levy	1110	53,198.72
District Mills	999	13.97
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	240,528.22

Budget Uses

Expenditure Budget	0002	240,528.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168,668.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168,668.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	71,860.00
District Mills	999	18.87
Total Estimated Revenues to Fund Adopted Budget	0004	240,528.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 CHEVY EXPRESS	2017	59,300.00	11,860.00	11,860.00	11,860.00
2018 BLUEBIRD	2017	111,000.00	22,200.00	22,200.00	22,200.00
2015 BLUEBIRD	2015	105,500.00	63,300.00	21,100.00	21,100.00
2013 BLUEBIRD	2013	83,500.00	79,800.00	16,700.00	16,700.00
09 BLUEBIRD	2009	82,300.00	123,450.00	N/A	NA
2003 INTERNATIONAL	2003	61,250.00	91,875.00	N/A	NA
Total					71,860.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,048.28
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	42,048.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,951.72
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	18,958.47

Budget Uses

Expenditure Budget	0002	18,958.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,958.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,958.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,958.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

28 Technology Fund

Adopted Budget	0001	99,813.19

Budget Uses

Expenditure Budget	0002	99,813.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,813.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,813.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,000.00
District Mills	999	10.24
Total Estimated Revenues to Fund Adopted Budget	0004	99,813.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
53 Valley

Submit ID: 0937-24324278

0937 Nashua K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	77,311.10

Budget Uses

Expenditure Budget	0002	77,311.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,311.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,311.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,311.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-24324278

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	949.32

Budget Uses

Expenditure Budget		0002	949.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	949.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	949.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	949.32

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	96,449

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Philip Hofer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	124,027.03	12,402.00	10%	10.00%	2,381.45	117,937.32	3,708.26	38.51
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,542.00	0.00	20%	0.00%	0.00	14,542.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	138,569.03	12,402.00			2,381.45	132,479.32	3,708.26	38.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	63,138.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,652.25
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	348.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	333.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,409.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	803.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,168.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	118,650.59
C.	Maximum Budget Limit	(II-C)	147,511.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	118,650.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	124,027.03
H.	Maximum Budget Limit	(II-H)	153,401.09
I.	Highest Budget Without a Vote	(II-I)	124,027.03
J.	Highest Budget	(II-J)	153,401.09
K.	Highest Voted Amount	(II-K)	29,374.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	124,027.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,402.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,381.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,381.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,783.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		124,027.03
1.	BASE Budget Limit	(V-A1)	124,027.03	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,138.30
1.	Direct State Aid Paid By State	(V-B1)	63,138.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,652.25
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		348.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		333.44
H.	Special Education Allowable Cost Payment	(V-H)		2,409.12
I.	Remaining Fund Balance Available	(V-I)		2,381.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		76.37
1.	Actual Non-Levy Revenue	(V-J1)	76.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,687.94
1.	State Guaranteed Tax Base Aid	(V-L1)	44,979.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,708.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		124,027.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	124,027.03

Budget Uses

Expenditure Budget	0002	124,027.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,381.45
Direct State Aid	3110	63,138.30
Quality Educator	3111	6,652.25
At Risk Student	3112	0.00
Indian Education For All	3113	348.16
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,409.12
Data For Achievement	3116	333.44
State Guaranteed Tax Base Aid	3120	44,979.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	76.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,708.26		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,708.26
Total Estimated Revenues to Fund Adopted Budget			0004	124,027.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

14 Retirement Fund

Adopted Budget	0001	14,542.00

Budget Uses

Expenditure Budget	0002	14,542.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,542.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,542.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

Submit ID: 1216-57396180

1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	128	N/A	11,156,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kathy Preeshl

(Signature) (Date)

Chairperson, School Trustees: David Miller

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	999,188.29	125,824.38	10%	12.59%	5,231.99	482,394.77	511,561.53	45.85
10 Transportation	194,580.69	38,916.14	20%	20.00%	8,078.44	40,882.18	145,620.07	13.05
11 Bus Depreciation	103,241.13	0.00	N/A	0.00%	82,325.48	0.00	20,915.65	1.87
13 Tuition	31,750.37		N/A		0.00	0.00	31,750.37	2.85
14 Retirement	127,959.80	25,591.96	20%	20.00%	5,070.43	122,889.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	154,813.01	0.00	N/A	0.00%	142,020.28	0.00	12,792.73	1.15
29 Flexibility	35,304.16	0.00	N/A	0.00%	35,304.16	0.00	0.00	0.00
61 Building Reserve	360,488.93	0.00	N/A	0.00%	330,488.93	0.00	30,000.00	2.69
Total of All Funds	2,007,326.38	190,332.48			608,519.71	646,166.32	752,640.35	67.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	97
M1	NORTH STAR 7-8	31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	409,876.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,861.04
D.	At Risk Student	(I-D)	4,140.15
E.	Indian Education For All	(I-E)	2,785.28
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,667.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	19,272.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,424.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	120
B.	BASE Budget Limit	(II-B)	756,805.86
C.	Maximum Budget Limit	(II-C)	934,725.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	177,993.53
E.	Adopted Budget	(II-E)	934,799.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	815,064.10
H.	Maximum Budget Limit	(II-H)	1,007,448.21
I.	Highest Budget Without a Vote	(II-I)	999,188.29
J.	Highest Budget	(II-J)	1,007,448.21
K.	Highest Voted Amount	(II-K)	8,259.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	999,188.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		99,918.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		25,905.55
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	25,905.55	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,231.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,231.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,056.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		999,188.29
1.	BASE Budget Limit	(V-A1)	815,064.10	
2.	Over-BASE Budget	(V-A2)	184,124.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		409,876.79
1.	Direct State Aid Paid By State	(V-B1)	409,876.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,861.04
D.	At Risk Student	(V-D)		4,140.15
E.	Indian Education For All	(V-E)		2,785.28
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,667.52
H.	Special Education Allowable Cost Payment	(V-H)		19,272.96
I.	Remaining Fund Balance Available	(V-I)		5,231.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,293.03
1.	Actual Non-Levy Revenue	(V-J1)	1,293.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		327,437.34
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	327,437.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		815,064.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		184,124.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		184,124.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.50
1.	District Property Tax Levy Mills	(V-U1)	16.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

01 General Fund

Adopted Budget	0001	999,188.29

Budget Uses

Expenditure Budget	0002	999,188.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,231.99
Direct State Aid	3110	409,876.79
Quality Educator	3111	40,861.04
At Risk Student	3112	4,140.15
Indian Education For All	3113	2,785.28
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	19,272.96
Data For Achievement	3116	2,667.52
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,278.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	14.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	327,437.34		
Over-BASE Levy	1110(c)	184,124.19		
District Tax Levy			1110	511,561.53
Total Estimated Revenues to Fund Adopted Budget			0004	999,188.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

10 Transportation Fund

Adopted Budget	0001	194,580.69

Budget Uses

Expenditure Budget	0002	194,580.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,165.62
Contingency	0006	3,716.56
Over-Schedule	0011	153,698.51
Fund Balance for Budget	TFS48	46,994.58
Operating Reserve	0961	38,916.14
Unreserved Fund Balance Reappropriated	0970	8,078.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,441.09
State On-Schedule Trans Reimb	3210	20,441.09
District Tax Levy	1110	145,620.07
District Mills	999	13.05
Total Estimated Revenues to Fund Adopted Budget	0004	194,580.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

11 Bus Depreciation Fund

Adopted Budget	0001	103,241.13

Budget Uses

Expenditure Budget	0002	103,241.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,325.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,325.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,915.65
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	103,241.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 IC Bus	2017	44,500.00	1,497.70	8,900.00	4,810.54
2014 Bluebird 77 Passenger Bus	2013	45,150.00	29,160.00	9,030.00	5,580.00
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	57,270.00	9,090.00	6,000.00
4UZABRDT99CAH1517	2009	43,713.90	22,625.55	8,742.78	4,525.11
2008 Thomas	2008	41,750.00	62,625.00	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					20,915.65

Budget Report
FY 2019

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Submit ID: 1233-39819230

13 Tuition Fund

Adopted Budget	0001	31,750.37

Budget Uses

Expenditure Budget	0002	31,750.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,750.37
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	31,750.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

14 Retirement Fund

Adopted Budget	0001	127,959.80

Budget Uses

Expenditure Budget	0002	127,959.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,662.39
Operating Reserve	0961	25,591.96
Unreserved Fund Balance Reappropriated	0970	5,070.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,889.37
Total Estimated Revenues to Fund Adopted Budget	0004	127,959.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	154,813.01

Budget Uses

Expenditure Budget	0002	154,813.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,020.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,020.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,792.73
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	154,813.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

29 Flexibility Fund

Adopted Budget	0001	35,304.16

Budget Uses

Expenditure Budget	0002	35,304.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,304.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,304.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,304.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1233 North Star Elem

Submit ID: 1233-39819230

61 Building Reserve Fund

Adopted Budget		0001	360,488.93

Budget Uses

Expenditure Budget		0002	360,488.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	330,488.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	330,488.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	30,000.00
District Mills		999	2.69
Building Reserves Voted Mills			2.69
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	360,488.93

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	150,000.00	5	30,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	60	11,731,756

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kathy Preeshl

(Signature) (Date)

Chairperson, School Trustees: David Miller

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	959,301.37	138,151.88	10%	14.40%	6,327.08	405,900.23	547,074.06	46.64
10 Transportation	179,378.83	35,875.77	20%	20.00%	12,990.09	37,695.42	128,693.32	10.97
11 Bus Depreciation	110,349.86	0.00	N/A	0.00%	90,459.32	0.00	19,890.54	1.70
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	102,893.19	20,578.64	20%	20.00%	5,813.02	97,080.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	273,383.71	0.00	N/A	0.00%	249,496.96	0.00	23,886.75	2.04
29 Flexibility	45,437.12	0.00	N/A	0.00%	45,437.12	0.00	0.00	0.00
61 Building Reserve	221,976.13	0.00	N/A	0.00%	191,976.13	0.00	30,000.00	2.56
Total of All Funds	1,892,720.21	194,606.29			602,499.72	540,675.82	749,544.67	63.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 60 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	330,740.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,171.47
D.	At Risk Student	(I-D)	2,518.64
E.	Indian Education For All	(I-E)	1,305.60
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,250.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,609.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,855.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	650,018.92
C.	Maximum Budget Limit	(II-C)	805,375.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	306,717.12
E.	Adopted Budget	(II-E)	956,736.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	634,608.36
H.	Maximum Budget Limit	(II-H)	786,244.39
I.	Highest Budget Without a Vote	(II-I)	959,301.37
J.	Highest Budget	(II-J)	959,301.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	959,301.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		95,930.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42,221.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42,221.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,327.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,327.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,478.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		959,301.37
1.	BASE Budget Limit	(V-A1)	634,608.36	
2.	Over-BASE Budget	(V-A2)	324,693.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		330,740.22
1.	Direct State Aid Paid By State	(V-B1)	330,740.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,171.47
D.	At Risk Student	(V-D)		2,518.64
E.	Indian Education For All	(V-E)		1,305.60
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,250.40
H.	Special Education Allowable Cost Payment	(V-H)		7,829.64
I.	Remaining Fund Balance Available	(V-I)		6,327.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,485.46
1.	Actual Non-Levy Revenue	(V-J1)	1,485.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		257,551.85
1.	State Guaranteed Tax Base Aid	(V-L1)	35,170.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	222,381.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		634,608.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		324,693.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		324,693.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.96
U.	Over-BASE Mills	(V-U)		27.68
1.	District Property Tax Levy Mills	(V-U1)	27.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

01 General Fund

Adopted Budget	0001	959,301.37

Budget Uses

Expenditure Budget	0002	959,301.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,327.08
Direct State Aid	3110	330,740.22
Quality Educator	3111	25,171.47
At Risk Student	3112	2,518.64
Indian Education For All	3113	1,305.60
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,829.64
Data For Achievement	3116	1,250.40
State Guaranteed Tax Base Aid	3120	35,170.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,485.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	222,381.05		
Over-BASE Levy	1110(c)	324,693.01		
District Tax Levy			1110	547,074.06
Total Estimated Revenues to Fund Adopted Budget			0004	959,301.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,378.83

Budget Uses

Expenditure Budget	0002	179,378.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,268.56
Contingency	0006	3,426.86
Over-Schedule	0011	141,683.41
Fund Balance for Budget	TFS48	48,865.86
Operating Reserve	0961	35,875.77
Unreserved Fund Balance Reappropriated	0970	12,990.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,847.71
State On-Schedule Trans Reimb	3210	18,847.71
District Tax Levy	1110	128,693.32
District Mills	999	10.97
Total Estimated Revenues to Fund Adopted Budget	0004	179,378.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

11 Bus Depreciation Fund

Adopted Budget	0001	110,349.86

Budget Uses

Expenditure Budget	0002	110,349.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,459.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,459.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,890.54
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	110,349.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 IC Bus	2017	44,500.00	880.00	8,900.00	4,283.38
2014 Bluebird 77 Passenger	2013	45,150.00	23,210.54	9,030.00	5,210.54
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	56,366.62	10,090.00	6,096.62
4UZABRDT99CAH1517	2009	43,713.90	27,510.54	8,742.78	4,300.00
2008 Thomas	2008	41,750.00	62,625.00	N/A	NA
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					19,890.54

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	102,893.19

Budget Uses

Expenditure Budget	0002	102,893.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,391.66
Operating Reserve	0961	20,578.64
Unreserved Fund Balance Reappropriated	0970	5,813.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	97,080.17
Total Estimated Revenues to Fund Adopted Budget	0004	102,893.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	273,383.71

Budget Uses

Expenditure Budget	0002	273,383.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	249,496.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	249,496.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,886.75
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	273,383.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,437.12

Budget Uses

Expenditure Budget	0002	45,437.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,437.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,437.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,437.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1234 North Star HS

Submit ID: 1234-29287033

61 Building Reserve Fund

Adopted Budget		0001	221,976.13

Budget Uses

Expenditure Budget		0002	221,976.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,976.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,976.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	30,000.00
District Mills		999	2.56
Building Reserves Voted Mills			2.56
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	221,976.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	150,000.00	5	30,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	132	N/A	10,218,833

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kathi Kallis

(Signature) (Date)

Chairperson, School Trustees: David Pafford

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,026,910.89	86,007.02	10%	8.38%	0.00	489,852.90	537,057.99	52.56
10 Transportation	200,000.00	40,000.00	20%	20.00%	15,302.39	48,620.88	136,076.73	13.32
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	16,196.82	123,803.18		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	14,012.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6.88	0.00	N/A	0.00%	6.88	0.00	0.00	0.00
29 Flexibility	43,178.85	0.00	N/A	0.00%	43,178.85	0.00	0.00	0.00
61 Building Reserve	27,370.50	0.00	N/A	0.00%	1,770.50	0.00	25,600.00	2.51
Total of All Funds	1,449,467.12	158,207.02			90,468.30	662,276.96	698,734.72	68.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	103
M1	NOXON 7-8	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	418,403.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,119.56
D.	At Risk Student	(I-D)	7,535.25
E.	Indian Education For All	(I-E)	2,872.32
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,750.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	19,875.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,625.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	688,954.18
C.	Maximum Budget Limit	(II-C)	853,086.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	226,358.64
E.	Adopted Budget	(II-E)	915,312.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	830,430.50
H.	Maximum Budget Limit	(II-H)	1,026,910.89
I.	Highest Budget Without a Vote	(II-I)	1,026,910.89
J.	Highest Budget	(II-J)	1,026,910.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,026,910.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,007.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,007.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,026,910.89
1.	BASE Budget Limit	(V-A1)	830,430.50	
2.	Over-BASE Budget	(V-A2)	196,480.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		418,403.80
1.	Direct State Aid Paid By State	(V-B1)	418,403.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,119.56
D.	At Risk Student	(V-D)		7,535.25
E.	Indian Education For All	(V-E)		2,872.32
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,750.88
H.	Special Education Allowable Cost Payment	(V-H)		19,875.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		439.85
1.	Actual Non-Levy Revenue	(V-J1)	439.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		340,577.60
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	340,577.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		830,430.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,480.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,480.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.23
1.	District Property Tax Levy Mills	(V-U1)	19.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

01 General Fund

Adopted Budget	0001	1,026,910.89

Budget Uses

Expenditure Budget	0002	1,026,910.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	418,403.80
Quality Educator	3111	37,119.56
At Risk Student	3112	7,535.25
Indian Education For All	3113	2,872.32
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	19,875.24
Data For Achievement	3116	2,750.88
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	439.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	340,577.60		
Over-BASE Levy	1110(c)	196,480.39		
District Tax Levy			1110	537,057.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,026,910.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,200.80
Contingency	0006	4,420.08
Over-Schedule	0011	151,379.12
Fund Balance for Budget	TFS48	55,302.39
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	15,302.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,310.44
State On-Schedule Trans Reimb	3210	24,310.44
District Tax Levy	1110	136,076.73
District Mills	999	13.32
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0811-30680051

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,196.82
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	16,196.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	123,803.18
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,212.86
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	14,012.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,012.86

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6.88

Budget Uses

Expenditure Budget	0002	6.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	43,178.85

Budget Uses

Expenditure Budget	0002	43,178.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,178.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,178.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,178.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0811 Noxon Elem

Submit ID: 0811-30680051

61 Building Reserve Fund

Adopted Budget		0001	27,370.50

Budget Uses

Expenditure Budget		0002	27,370.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,770.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,770.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,600.00	
District Tax Levy		1110	25,600.00
District Mills		999	2.51
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.51
Total Estimated Revenues to Fund Adopted Budget		0004	27,370.50

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	73	17,989,169

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kathi Kallis

(Signature) (Date)

Chairperson, School Trustees: David Pafford

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,025,978.65	98,963.14	10%	9.65%	0.00	418,798.38	607,180.27	33.75
10 Transportation	200,000.00	40,000.00	20%	20.00%	19,852.50	48,620.88	131,526.62	7.31
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	28,669.90	111,330.10		
17 Adult Education	12,000.00	3,200.00	35%	26.67%	16,189.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6.73	0.00	N/A	0.00%	6.73	0.00	0.00	0.00
29 Flexibility	78,800.75	0.00	N/A	0.00%	78,800.75	0.00	0.00	0.00
61 Building Reserve	46,691.82	0.00	N/A	0.00%	23,891.82	0.00	22,800.00	1.27
Total of All Funds	1,503,477.95	170,163.14			167,411.58	578,749.36	761,506.89	42.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	372,015.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,780.45
D.	At Risk Student	(I-D)	4,014.24
E.	Indian Education For All	(I-E)	1,588.48
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,521.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,238.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,412.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	736,549.89
C.	Maximum Budget Limit	(II-C)	915,613.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,524.77
E.	Adopted Budget	(II-E)	1,031,074.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	717,473.92
H.	Maximum Budget Limit	(II-H)	892,114.93
I.	Highest Budget Without a Vote	(II-I)	1,025,978.65
J.	Highest Budget	(II-J)	1,033,894.97
K.	Highest Voted Amount	(II-K)	7,916.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,025,978.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,963.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,963.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,025,978.65
1.	BASE Budget Limit	(V-A1)	717,473.92	
2.	Over-BASE Budget	(V-A2)	308,504.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,015.75
1.	Direct State Aid Paid By State	(V-B1)	372,015.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,780.45
D.	At Risk Student	(V-D)		4,014.24
E.	Indian Education For All	(V-E)		1,588.48
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,521.32
H.	Special Education Allowable Cost Payment	(V-H)		10,238.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		569.38
1.	Actual Non-Levy Revenue	(V-J1)	569.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		298,675.54
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	298,675.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		717,473.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		308,504.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		308,504.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.60
U.	Over-BASE Mills	(V-U)		17.15
1.	District Property Tax Levy Mills	(V-U1)	17.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,025,978.65

Budget Uses

Expenditure Budget	0002	1,025,978.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,015.75
Quality Educator	3111	27,780.45
At Risk Student	3112	4,014.24
Indian Education For All	3113	1,588.48
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,238.76
Data For Achievement	3116	1,521.32
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	569.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	298,675.54		
Over-BASE Levy	1110(c)	308,504.73		
District Tax Levy			1110	607,180.27
Total Estimated Revenues to Fund Adopted Budget			0004	1,025,978.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,200.80
Contingency	0006	4,420.08
Over-Schedule	0011	151,379.12
Fund Balance for Budget	TFS48	59,852.50
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	19,852.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,310.44
State On-Schedule Trans Reimb	3210	24,310.44
District Tax Levy	1110	131,526.62
District Mills	999	7.31
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

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0812 Noxon H S

Submit ID: 0812-75477437

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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0812 Noxon H S

Submit ID: 0812-75477437

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,669.90
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	28,669.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	111,330.10
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,389.88
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	16,189.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,189.88

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6.73

Budget Uses

Expenditure Budget	0002	6.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

29 Flexibility Fund

Adopted Budget	0001	78,800.75

Budget Uses

Expenditure Budget	0002	78,800.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,800.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,800.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,800.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0812 Noxon H S

Submit ID: 0812-75477437

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0812 Noxon H S

Submit ID: 0812-75477437

61 Building Reserve Fund

Adopted Budget		0001	46,691.82

Budget Uses

Expenditure Budget		0002	46,691.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,891.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,891.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,800.00	
District Tax Levy		1110	22,800.00
District Mills		999	1.27
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.27
Total Estimated Revenues to Fund Adopted Budget		0004	46,691.82

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	2,536,595

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Virginia Guthrie

(Signature) (Date)

Chairperson, School Trustees: Kaite Howes

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	99,922.67	6,270.69	10%	6.28%	0.00	47,877.70	52,044.97	20.52
10 Transportation	200.00	40.00	20%	20.00%	642.38	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	910.84	15,089.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42.90	0.00	N/A	0.00%	42.90	0.00	0.00	0.00
29 Flexibility	628.15	0.00	N/A	0.00%	628.15	0.00	0.00	0.00
61 Building Reserve	2,697.17	0.00	N/A	0.00%	2,697.17	0.00	0.00	0.00
Total of All Funds	119,490.89	9,510.69			4,921.44	62,966.86	52,044.97	20.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	903.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	301.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	76,653.61
C.	Maximum Budget Limit	(II-C)	95,035.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	94,258.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	82,317.76
H.	Maximum Budget Limit	(II-H)	102,076.04
I.	Highest Budget Without a Vote	(II-I)	99,922.67
J.	Highest Budget	(II-J)	102,076.04
K.	Highest Voted Amount	(II-K)	2,153.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	99,922.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		6,270.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,270.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		99,922.67
1.	BASE Budget Limit	(V-A1)	82,317.76	
2.	Over-BASE Budget	(V-A2)	17,604.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		903.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		171.00
1.	Actual Non-Levy Revenue	(V-J1)	171.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,440.06
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,440.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		82,317.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,604.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.94
1.	District Property Tax Levy Mills	(V-U1)	6.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

01 General Fund

Adopted Budget	0001	99,922.67

Budget Uses

Expenditure Budget	0002	99,922.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	903.42
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	171.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,440.06		
Over-BASE Levy	1110(c)	17,604.91		
District Tax Levy			1110	52,044.97
Total Estimated Revenues to Fund Adopted Budget			0004	99,922.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100.00
Contingency	0006	0.00
Over-Schedule	0011	100.00
Fund Balance for Budget	TFS48	682.38
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	642.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	442.38

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,110.84
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	910.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,089.16
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42.90

Budget Uses

Expenditure Budget	0002	42.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	628.15

Budget Uses

Expenditure Budget	0002	628.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	628.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	628.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	628.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0857 Nye Elem

Submit ID: 0857-69318204

61 Building Reserve Fund

Adopted Budget		0001	2,697.17

Budget Uses

Expenditure Budget		0002	2,697.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,697.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,697.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,697.17

Budget Report
FY 2019

15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-42943339

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 86	N/A	3,148,276

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Tim Bartholomew

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-42943339

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	689,104.81	63,931.58	10%	9.28%	0.00	471,247.50	217,857.31	69.20
10 Transportation	128,707.28	209.60	20%	0.16%	0.00	28,847.81	99,859.47	31.72
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	43,786.70		N/A		8,810.58	0.00	34,976.12	11.11
14 Retirement	107,897.81	21,579.56	20%	20.00%	17,545.72	90,352.09		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,150.87	0.00	N/A	0.00%	208.37	0.00	8,942.50	2.84
29 Flexibility	9.67	0.00	N/A	0.00%	9.67	0.00	0.00	0.00
61 Building Reserve	23,900.00	0.00	N/A	0.00%	0.00	0.00	23,900.00	7.59
Total of All Funds	1,002,557.14	85,720.74			26,574.34	590,447.40	385,535.40	122.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

15 Flathead

Submit ID: 0342-42943339

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	70 *
M1	BISSELL 7-8	16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	295,046.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,780.45
D.	At Risk Student	(I-D)	5,037.41
E.	Indian Education For All	(I-E)	1,871.36
F.	American Indian Achievement Gap	(I-F)	2,140.00
G.	Data For Achievement	(I-G)	1,792.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,798.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,266.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,057.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	599,033.32
C.	Maximum Budget Limit	(II-C)	739,089.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	695,844.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	97%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	592,293.75
H.	Maximum Budget Limit	(II-H)	734,032.57
I.	Highest Budget Without a Vote	(II-I)	689,104.81
J.	Highest Budget	(II-J)	734,032.57
K.	Highest Voted Amount	(II-K)	44,927.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	689,104.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,931.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,931.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		689,104.81
1.	BASE Budget Limit	(V-A1)	592,293.75	
2.	Over-BASE Budget	(V-A2)	96,811.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		295,046.82
1.	Direct State Aid Paid By State	(V-B1)	295,046.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,780.45
D.	At Risk Student	(V-D)		5,037.41
E.	Indian Education For All	(V-E)		1,871.36
F.	American Indian Achievement Gap	(V-F)		2,140.00
G.	Data For Achievement	(V-G)		1,792.24
H.	Special Education Allowable Cost Payment	(V-H)		12,798.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,239.12
1.	Actual Non-Levy Revenue	(V-J1)	1,239.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		238,587.90
1.	State Guaranteed Tax Base Aid	(V-L1)	117,541.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,046.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		592,293.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		96,811.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.75
1.	District Property Tax Levy Mills	(V-U1)	30.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
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01 General Fund

Adopted Budget	0001	689,104.81

Budget Uses

Expenditure Budget	0002	689,104.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	295,046.82
Quality Educator	3111	33,780.45
At Risk Student	3112	5,037.41
Indian Education For All	3113	1,871.36
American Indian Achievement Gap	3114	2,140.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,798.45
Data For Achievement	3116	1,792.24
State Guaranteed Tax Base Aid	3120	117,541.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,239.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,046.25		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	217,857.31
Total Estimated Revenues to Fund Adopted Budget			0004	689,104.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	128,707.28

Budget Uses

Expenditure Budget	0002	128,707.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,225.28
Contingency	0006	2,622.53
Over-Schedule	0011	99,859.47
Fund Balance for Budget	TFS48	209.60
Operating Reserve	0961	209.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,423.90
State On-Schedule Trans Reimb	3210	14,423.91
District Tax Levy	1110	99,859.47
District Mills	999	31.72
Total Estimated Revenues to Fund Adopted Budget	0004	128,707.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	43,786.70

Budget Uses

Expenditure Budget	0002	43,786.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,810.58
Unreserved Fund Balance Reappropriated	0970	8,810.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,976.12
District Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	43,786.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	107,897.81

Budget Uses

Expenditure Budget	0002	107,897.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,125.28
Operating Reserve	0961	21,579.56
Unreserved Fund Balance Reappropriated	0970	17,545.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,352.09
Total Estimated Revenues to Fund Adopted Budget	0004	107,897.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,150.87

Budget Uses

Expenditure Budget	0002	9,150.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	208.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	208.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,942.50
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	9,150.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.67

Budget Uses

Expenditure Budget	0002	9.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	23,900.00

Budget Uses

Expenditure Budget		0002	23,900.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,900.00	
District Tax Levy		1110	23,900.00
District Mills		999	7.59
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.59
Total Estimated Revenues to Fund Adopted Budget		0004	23,900.00

Budget Report
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0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	27	*	14	3,612,460

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Connie Miller

(Signature) (Date)

Chairperson, School Trustees: Twyla Anderson

(Signature) (Date)

County Superintendent: Lynne Nyquist

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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0935 Opheim K-12 Schools

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,017,475.19	101,747.52	10%	10.00%	64,795.38	442,860.65	509,819.16	141.13
10 Transportation	115,000.00	16,363.64	20%	14.23%	0.00	51,783.71	63,216.29	17.50
11 Bus Depreciation	225,243.20	0.00	N/A	0.00%	225,243.20	0.00	0.00	0.00
13 Tuition	159,078.62		N/A		0.00	0.00	159,078.62	44.04
14 Retirement	110,000.00	22,000.00	20%	20.00%	8,484.84	101,515.16		
17 Adult Education	4,991.91	0.00	35%	0.00%	4,991.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,688.17	0.00	N/A	0.00%	17,688.17	0.00	10,000.00	2.77
29 Flexibility	46,923.32	0.00	N/A	0.00%	46,923.32	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,706,400.41	140,111.16			368,126.82	596,159.52	742,114.07	205.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	16
M1	OPHEIM 7-8	11
H1	OPHEIM HS 9-12	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	329,181.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,072.50
D.	At Risk Student	(I-D)	1,034.44
E.	Indian Education For All	(I-E)	892.16
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	854.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,571.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,857.03
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,481.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	624,379.95
C.	Maximum Budget Limit	(II-C)	772,099.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	368,955.35
E.	Adopted Budget	(II-E)	1,009,829.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	93%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	635,177.08
H.	Maximum Budget Limit	(II-H)	786,398.78
I.	Highest Budget Without a Vote	(II-I)	1,017,475.19
J.	Highest Budget	(II-J)	1,017,475.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,017,475.19

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,747.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		64,795.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	2,649.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	62,146.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		166,542.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	4,065.39	1,505.70	5,571.09
B.	Special Education RSBG to Coop	1,355.13	501.90	1,857.03
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,168.21	803.04	2,971.25

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	167,612.50	99,858.50	267,471.00
		323,929.50	412,494.50	736,424.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	114,347.11	145,610.56	259,957.67
H.	Special Education in BASE@40%	2,168.21	803.04	2,971.25
I.	Subsidized BASE Amount	116,515.32	146,413.60	262,928.92
J.	Subsidized BASE Ratio	44%	56%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,017,475.19
1.	BASE Budget Limit	(V-A1)	635,177.08	
2.	Over-BASE Budget	(V-A2)	382,298.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		329,181.52
1.	Direct State Aid Paid By State	(V-B1)	329,181.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,072.50
D.	At Risk Student	(V-D)		1,034.44
E.	Indian Education For All	(V-E)		892.16
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		854.44

H.	Special Education Allowable Cost Payment	(V-H)		5,571.09
I.	Remaining Fund Balance Available	(V-I)		62,146.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,731.22
1.	Actual Non-Levy Revenue	(V-J1)	4,731.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		196,051.33
1.	State Guaranteed Tax Base Aid	(V-L1)	53,885.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	142,165.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		635,177.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,644.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	2,649.00	
2.	Tuition	(V-O2)	11,995.40	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		367,653.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		382,298.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.88
T.	BASE Mills - High School	(V-T)		15.48
U.	Over-BASE Mills	(V-U)		101.77
1.	District Property Tax Levy Mills	(V-U1)	101.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		141.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

53 Valley

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0935 Opheim K-12 Schools

01 General Fund

Adopted Budget	0001	1,017,475.19

Budget Uses

Expenditure Budget	0002	1,017,475.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	64,795.38
Direct State Aid	3110	329,181.52
Quality Educator	3111	34,072.50
At Risk Student	3112	1,034.44
Indian Education For All	3113	892.16
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,571.09
Data For Achievement	3116	854.44
State Guaranteed Tax Base Aid	3120	53,885.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,323.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,739.96
Rentals	1910	667.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	11,995.40
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	142,165.45		
Over-BASE Levy	1110(c)	367,653.71		
District Tax Levy			1110	509,819.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,017,475.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,076.10
Contingency	0006	4,707.61
Over-Schedule	0011	63,216.29
Fund Balance for Budget	TFS48	16,363.64
Operating Reserve	0961	16,363.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,891.85
State On-Schedule Trans Reimb	3210	25,891.86
District Tax Levy	1110	63,216.29
District Mills	999	17.50
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	225,243.20

Budget Uses

Expenditure Budget	0002	225,243.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,243.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,243.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,243.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 MICRO BIRD-18 PASS	2015	66,000.00	0.00	13,200.00	0.00
2013 MICRO BIRD-30 PASS	2015	64,000.00	0.00	12,800.00	0.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	0.00	13,060.00	0.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	0.00	13,060.00	0.00
2011 INTERNATIONAL	2010	76,226.00	76,226.00	15,245.20	0.00
2007 BLUE BIRD VISION	2006	60,000.00	72,000.00	12,000.00	0.00
Total					0.00

Budget Report
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0935 Opheim K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	159,078.62

Budget Uses

Expenditure Budget	0002	159,078.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	159,078.62
District Mills	999	44.04
Total Estimated Revenues to Fund Adopted Budget	0004	159,078.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,484.84
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	8,484.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,515.16
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	4,991.91

Budget Uses

Expenditure Budget	0002	4,991.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,991.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,991.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,991.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,688.17

Budget Uses

Expenditure Budget	0002	27,688.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,688.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,688.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	27,688.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	46,923.32

Budget Uses

Expenditure Budget	0002	46,923.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,923.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,923.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,923.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

39 Powell

0715 Ovando Elem

Submit ID: 0715-72172733

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,047,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: James Stone

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
39 Powell
0715 Ovando Elem

Submit ID: 0715-72172733

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	137,259.97	14,239.08	10%	10.37%	3,634.27	60,478.03	73,147.67	69.81
10 Transportation	2,611.27	0.00	20%	0.00%	2,611.27	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,204.55	0.00	20%	0.00%	0.00	25,204.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	401.28	0.00	N/A	0.00%	401.28	0.00	0.00	0.00
29 Flexibility	1.14	0.00	N/A	0.00%	1.14	0.00	0.00	0.00
61 Building Reserve	5,887.93	0.00	N/A	0.00%	5,887.93	0.00	0.00	0.00
Total of All Funds	171,366.14	14,239.08			12,535.89	85,682.58	73,147.67	69.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

39 Powell

0715 Ovando Elem

Submit ID: 0715-72172733

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,843.71
D.	At Risk Student	(I-D)	37.83
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,635.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	501.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	89,517.30
C.	Maximum Budget Limit	(II-C)	110,087.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,265.54
E.	Adopted Budget	(II-E)	133,782.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,287.26
H.	Maximum Budget Limit	(II-H)	123,335.10
I.	Highest Budget Without a Vote	(II-I)	137,259.97
J.	Highest Budget	(II-J)	137,259.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	137,259.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,726.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		513.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	513.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,634.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,634.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,873.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		137,259.97
1.	BASE Budget Limit	(V-A1)	99,287.26	
2.	Over-BASE Budget	(V-A2)	37,972.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
1.	Direct State Aid Paid By State	(V-B1)	48,198.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,843.71
D.	At Risk Student	(V-D)		37.83
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		3,635.83
I.	Remaining Fund Balance Available	(V-I)		3,634.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		908.44
1.	Actual Non-Levy Revenue	(V-J1)	908.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,174.96
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,174.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,287.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		37,972.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		37,972.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.24
1.	District Property Tax Levy Mills	(V-U1)	36.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
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Submit ID: 0715-72172733

01 General Fund

Adopted Budget	0001	137,259.97

Budget Uses

Expenditure Budget	0002	137,259.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,634.27
Direct State Aid	3110	48,198.22
Quality Educator	3111	6,843.71
At Risk Student	3112	37.83
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,635.83
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	880.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,174.96		
Over-BASE Levy	1110(c)	37,972.71		
District Tax Levy			1110	73,147.67
Total Estimated Revenues to Fund Adopted Budget			0004	137,259.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,611.27

Budget Uses

Expenditure Budget	0002	2,611.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,611.27
Fund Balance for Budget	TFS48	2,611.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,611.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,611.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,204.55

Budget Uses

Expenditure Budget	0002	25,204.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	25,204.55
Total Estimated Revenues to Fund Adopted Budget	0004	25,204.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	401.28

Budget Uses

Expenditure Budget	0002	401.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	401.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	401.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	401.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.14

Budget Uses

Expenditure Budget	0002	1.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0715-72172733

61 Building Reserve Fund

Adopted Budget		0001	5,887.93

Budget Uses

Expenditure Budget		0002	5,887.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,887.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,887.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,887.93

Budget Report
FY 2019

48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 231	N/A	4,517,646

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kristi Lowell

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,398,372.81	128,396.73	10%	9.18%	0.00	1,179,614.61	218,758.20	48.41
10 Transportation	183,486.00	36,697.20	20%	20.00%	151.15	29,581.40	153,753.45	34.03
11 Bus Depreciation	129,990.80	0.00	N/A	0.00%	96,428.30	0.00	33,562.50	7.43
13 Tuition	47,635.00		N/A		0.00	0.00	47,635.00	10.54
14 Retirement	207,000.00	30,171.84	20%	14.58%	0.00	207,000.00		
17 Adult Education	29,005.18	0.00	35%	0.00%	29,005.18	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,717.78	0.00	N/A	0.00%	9,717.78	0.00	10,000.00	2.21
29 Flexibility	16,082.37	0.00	N/A	0.00%	16,082.37	0.00	0.00	0.00
61 Building Reserve	79,919.55	0.00	N/A	0.00%	40,819.55	0.00	39,100.00	8.65
Total of All Funds	2,111,209.49	195,265.77			192,204.33	1,416,196.01	502,809.15	111.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0846 Park City Elem

Submit ID: 0846-90455495

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	180 *
M1	PARK CITY 7-8	51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	679,231.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,053.60
D.	At Risk Student	(I-D)	5,081.25
E.	Indian Education For All	(I-E)	5,026.56
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	4,814.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	32,824.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,941.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,999.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	241
B.	BASE Budget Limit	(II-B)	1,397,856.06
C.	Maximum Budget Limit	(II-C)	1,742,866.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,319.16
E.	Adopted Budget	(II-E)	1,444,175.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,350,788.78
H.	Maximum Budget Limit	(II-H)	1,680,954.89
I.	Highest Budget Without a Vote	(II-I)	1,398,372.81
J.	Highest Budget	(II-J)	1,680,954.89
K.	Highest Voted Amount	(II-K)	282,582.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,398,372.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		128,396.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		128,396.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,398,372.81
1.	BASE Budget Limit	(V-A1)	1,350,788.78	
2.	Over-BASE Budget	(V-A2)	47,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		679,231.47
1.	Direct State Aid Paid By State	(V-B1)	679,231.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,053.60
D.	At Risk Student	(V-D)		5,081.25
E.	Indian Education For All	(V-E)		5,026.56
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		4,814.04
H.	Special Education Allowable Cost Payment	(V-H)		32,824.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,965.31
1.	Actual Non-Levy Revenue	(V-J1)	3,965.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		549,936.29
1.	State Guaranteed Tax Base Aid	(V-L1)	378,762.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,174.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,350,788.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		47,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		47,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.53
1.	District Property Tax Levy Mills	(V-U1)	10.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

01 General Fund

Adopted Budget	0001	1,398,372.81

Budget Uses

Expenditure Budget	0002	1,398,372.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	679,231.47
Quality Educator	3111	69,053.60
At Risk Student	3112	5,081.25
Indian Education For All	3113	5,026.56
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	32,824.26
Data For Achievement	3116	4,814.04
State Guaranteed Tax Base Aid	3120	378,762.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,720.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	245.23
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,174.17		
Over-BASE Levy	1110(c)	47,584.03		
District Tax Levy			1110	218,758.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,398,372.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	183,486.00

Budget Uses

Expenditure Budget	0002	183,486.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,892.18
Contingency	0006	2,689.22
Over-Schedule	0011	153,904.60
Fund Balance for Budget	TFS48	36,848.35
Operating Reserve	0961	36,697.20
Unreserved Fund Balance Reappropriated	0970	151.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,790.70
State On-Schedule Trans Reimb	3210	14,790.70
District Tax Levy	1110	153,753.45
District Mills	999	34.03
Total Estimated Revenues to Fund Adopted Budget	0004	183,486.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

11 Bus Depreciation Fund

Adopted Budget	0001	129,990.80

Budget Uses

Expenditure Budget	0002	129,990.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,428.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,428.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,562.50
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	129,990.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 FORD EXPEDITION	2019	18,429.00	0.00	3,685.80	3,685.80
2019 IC Bus	2018	57,116.39	0.00	11,423.28	11,423.28
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	35,020.90	17,510.45	17,510.45
5 BUS CAMERA SYSTEMS W/DVR	2015	4,714.80	2,828.88	942.96	942.96
2011 BLUE BIRD 71 PASSENGER BUS	2010	45,875.00	68,812.50	N/A	NA
2011 THOMAS BUS	2010	77,177.00	115,765.50	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.60	1,519.41	0.01
BUS B 1999 70 PA	1999	28,950.00	43,425.00	N/A	NA
Total					33,562.50

13 Tuition Fund

Adopted Budget	0001	47,635.00

Budget Uses

Expenditure Budget	0002	47,635.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,635.00
District Mills	999	10.54
Total Estimated Revenues to Fund Adopted Budget	0004	47,635.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

14 Retirement Fund

Adopted Budget	0001	207,000.00

Budget Uses

Expenditure Budget	0002	207,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,171.84
Operating Reserve	0961	30,171.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	207,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	207,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,005.18

Budget Uses

Expenditure Budget	0002	29,005.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,005.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,005.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,005.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,717.78

Budget Uses

Expenditure Budget	0002	19,717.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,717.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,717.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.21
Total Estimated Revenues to Fund Adopted Budget	0004	19,717.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,082.37

Budget Uses

Expenditure Budget	0002	16,082.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,082.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,082.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,082.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0846 Park City Elem

Submit ID: 0846-90455495

61 Building Reserve Fund

Adopted Budget		0001	79,919.55

Budget Uses

Expenditure Budget		0002	79,919.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,819.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,819.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,100.00	
District Tax Levy		1110	39,100.00
District Mills		999	8.65
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.65
Total Estimated Revenues to Fund Adopted Budget		0004	79,919.55

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	101	4,506,233

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kristi Lowell

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	906,826.63	73,443.10	10%	8.10%	0.00	799,802.83	107,023.80	23.76
10 Transportation	183,486.00	36,697.20	20%	20.00%	3,765.47	13,548.94	166,171.59	36.88
11 Bus Depreciation	137,678.14	0.00	N/A	0.00%	104,868.16	0.00	32,809.98	7.28
13 Tuition	8,500.00		N/A		1,531.45	0.00	6,968.55	1.55
14 Retirement	122,000.00	24,400.00	20%	20.00%	10,685.16	111,314.84		
17 Adult Education	37,116.89	0.00	35%	0.00%	37,116.89	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,669.08	0.00	N/A	0.00%	12,669.08	0.00	10,000.00	2.22
29 Flexibility	15,098.78	0.00	N/A	0.00%	15,098.78	0.00	0.00	0.00
61 Building Reserve	248,890.43	0.00	N/A	0.00%	123,790.43	0.00	125,100.00	27.76
Total of All Funds	1,682,265.95	134,540.30			309,525.42	924,666.61	448,073.92	99.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	460,788.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,188.78
D.	At Risk Student	(I-D)	1,307.93
E.	Indian Education For All	(I-E)	2,197.76
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,104.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	21,061.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,019.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,530.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	101
B.	BASE Budget Limit	(II-B)	891,442.02
C.	Maximum Budget Limit	(II-C)	1,114,954.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	14,465.62
E.	Adopted Budget	(II-E)	905,907.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	891,826.75
H.	Maximum Budget Limit	(II-H)	1,113,644.51
I.	Highest Budget Without a Vote	(II-I)	906,826.63
J.	Highest Budget	(II-J)	1,113,644.51
K.	Highest Voted Amount	(II-K)	206,817.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	906,826.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		73,443.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		73,443.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		906,826.63
1.	BASE Budget Limit	(V-A1)	891,826.75	
2.	Over-BASE Budget	(V-A2)	14,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		460,788.61
1.	Direct State Aid Paid By State	(V-B1)	460,788.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,188.78
D.	At Risk Student	(V-D)		1,307.93
E.	Indian Education For All	(V-E)		2,197.76
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,104.84
H.	Special Education Allowable Cost Payment	(V-H)		21,061.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,879.41
1.	Actual Non-Levy Revenue	(V-J1)	5,879.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,441.82
1.	State Guaranteed Tax Base Aid	(V-L1)	276,417.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	92,023.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		891,826.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		14,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		14,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.43
U.	Over-BASE Mills	(V-U)		3.33
1.	District Property Tax Levy Mills	(V-U1)	3.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	906,826.63

Budget Uses

Expenditure Budget	0002	906,826.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	460,788.61
Quality Educator	3111	29,188.78
At Risk Student	3112	1,307.93
Indian Education For All	3113	2,197.76
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	21,061.60
Data For Achievement	3116	2,104.84
State Guaranteed Tax Base Aid	3120	276,417.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,224.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,655.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	92,023.92		
Over-BASE Levy	1110(c)	14,999.88		
District Tax Levy			1110	107,023.80
Total Estimated Revenues to Fund Adopted Budget			0004	906,826.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	183,486.00

Budget Uses

Expenditure Budget	0002	183,486.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,317.22
Contingency	0006	1,231.72
Over-Schedule	0011	169,937.06
Fund Balance for Budget	TFS48	40,462.67
Operating Reserve	0961	36,697.20
Unreserved Fund Balance Reappropriated	0970	3,765.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,774.47
State On-Schedule Trans Reimb	3210	6,774.47
District Tax Levy	1110	166,171.59
District Mills	999	36.88
Total Estimated Revenues to Fund Adopted Budget	0004	183,486.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

11 Bus Depreciation Fund

Adopted Budget	0001	137,678.14

Budget Uses

Expenditure Budget	0002	137,678.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104,868.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,868.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,809.98
District Mills	999	7.28
Total Estimated Revenues to Fund Adopted Budget	0004	137,678.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 FORD EXPEDITION	2019	18,429.00	0.00	3,685.80	3,685.80
2019 IC BUS	2018	57,116.39	0.00	11,423.28	11,423.28
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	33,515.88	16,757.94	16,757.94
5 BUS CAMERAS W/DVR	2015	4,714.80	2,828.88	942.96	942.96
2011 BLUE BIRD 71 PASSENGER BUS 1	2010	45,875.00	68,812.50	N/A	NA
2011 THOMAS BUS	2010	77,177.00	115,765.50	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
BUS 4 1998 71PAS	1999	28,950.00	43,425.00	N/A	NA
Total					32,809.98

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

13 Tuition Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,531.45
Unreserved Fund Balance Reappropriated	0970	1,531.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,968.55
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

14 Retirement Fund

Adopted Budget	0001	122,000.00

Budget Uses

Expenditure Budget	0002	122,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,085.16
Operating Reserve	0961	24,400.00
Unreserved Fund Balance Reappropriated	0970	10,685.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	111,314.84
Total Estimated Revenues to Fund Adopted Budget	0004	122,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

17 Adult Education Fund

Adopted Budget	0001	37,116.89

Budget Uses

Expenditure Budget	0002	37,116.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,116.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,116.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,116.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,669.08

Budget Uses

Expenditure Budget	0002	22,669.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,669.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,669.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	22,669.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

29 Flexibility Fund

Adopted Budget	0001	15,098.78

Budget Uses

Expenditure Budget	0002	15,098.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,098.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,098.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,098.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0847 Park City H S

Submit ID: 0847-04983221

61 Building Reserve Fund

Adopted Budget		0001	248,890.43

Budget Uses

Expenditure Budget		0002	248,890.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123,790.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123,790.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	25,100.00	
District Tax Levy		1110	125,100.00
District Mills		999	27.76
Building Reserves Voted Mills			22.19
Building Reserves Permissive Mills			5.57
Total Estimated Revenues to Fund Adopted Budget		0004	248,890.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	300,000.00	3	100,000.00	100,000.00	100,000.00
Total					100,000.00

Budget Report
FY 2019

34 Park

0613 Park H S

Submit ID: 0613-53100788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	481	33,595,868

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: D. Ellen Conley

(Signature) (Date)

Chairperson, School Trustees: Ted Madden

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
0613 Park H S

Submit ID: 0613-53100788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,019,731.97	401,973.20	10%	10.00%	1,051.63	2,540,898.94	1,477,781.40	43.99
10 Transportation	478,576.15	89,933.78	20%	18.79%	48,491.07	297,251.35	132,833.73	3.95
11 Bus Depreciation	120,105.00	85,835.32	N/A	71.47%	0.00	0.00	120,105.00	3.57
13 Tuition	73,755.75		N/A		11,705.75	0.00	62,050.00	1.85
14 Retirement	624,000.00	124,800.00	20%	20.00%	39,839.81	584,160.19		
17 Adult Education	51,181.00	10,000.00	35%	19.54%	5,181.00	25,000.00	21,000.00	0.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	183,936.48	0.00	N/A	0.00%	83,936.48	0.00	100,000.00	2.98
29 Flexibility	415,065.08	0.00	N/A	0.00%	415,065.08	0.00	0.00	0.00
61 Building Reserve	196,261.13	0.00	N/A	0.00%	131,061.13	0.00	65,200.00	1.94
Total of All Funds	6,162,612.56	712,542.30			736,331.95	3,447,310.48	1,978,970.13	58.91

50 Debt Service **Tax Jurisdiction**								
HS2010A	1,115,500.00	5,000.00	20-9-438	0.45%	7,988.84	452,000.00	655,511.16	19.51
HS2010B	398,933.20	6,069.70	20-9-438	1.52%	0.00	70,260.00	328,673.20	9.78

Budget Report
FY 2019

34 Park

0613 Park H S

Submit ID: 0613-53100788

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 481 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,648,237.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,608.00
D.	At Risk Student	(I-D)	12,001.00
E.	Indian Education For All	(I-E)	10,466.56
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	10,024.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	72,058.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,936.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,709.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	502
B.	BASE Budget Limit	(II-B)	3,293,778.34
C.	Maximum Budget Limit	(II-C)	4,102,598.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	799,927.68
E.	Adopted Budget	(II-E)	4,093,706.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,219,804.29
H.	Maximum Budget Limit	(II-H)	4,014,268.09
I.	Highest Budget Without a Vote	(II-I)	4,019,731.97
J.	Highest Budget	(II-J)	4,096,533.35
K.	Highest Voted Amount	(II-K)	76,801.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,019,731.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		401,973.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,051.63
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,051.63	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		403,024.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,019,731.97
	1. BASE Budget Limit	(V-A1)	3,219,804.29	
	2. Over-BASE Budget	(V-A2)	799,927.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,648,237.40
	1. Direct State Aid Paid By State	(V-B1)	1,648,237.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,608.00
D.	At Risk Student	(V-D)		12,001.00
E.	Indian Education For All	(V-E)		10,466.56
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		10,024.04
H.	Special Education Allowable Cost Payment	(V-H)		72,058.83
I.	Remaining Fund Balance Available	(V-I)		1,051.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		653.49
	1. Actual Non-Levy Revenue	(V-J1)	653.49	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,337,921.34
	1. State Guaranteed Tax Base Aid	(V-L1)	660,067.62	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	677,853.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,219,804.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		799,927.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		799,927.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.18
U.	Over-BASE Mills	(V-U)		23.81
1.	District Property Tax Levy Mills	(V-U1)	23.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,019,731.97

Budget Uses

Expenditure Budget	0002	4,019,731.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,051.63
Direct State Aid	3110	1,648,237.40
Quality Educator	3111	124,608.00
At Risk Student	3112	12,001.00
Indian Education For All	3113	10,466.56
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	72,058.83
Data For Achievement	3116	10,024.04
State Guaranteed Tax Base Aid	3120	660,067.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	653.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	677,853.72		
Over-BASE Levy	1110(c)	799,927.68		
District Tax Levy			1110	1,477,781.40
Total Estimated Revenues to Fund Adopted Budget			0004	4,019,731.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	478,576.15

Budget Uses

Expenditure Budget	0002	478,576.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,955.77
Contingency	0006	3,295.58
Over-Schedule	0011	442,324.80
Fund Balance for Budget	TFS48	138,424.85
Operating Reserve	0961	89,933.78
Unreserved Fund Balance Reappropriated	0970	48,491.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	5,000.00
Trans Fees from Other Schl Dists Within State	1420	256,000.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,125.67
State On-Schedule Trans Reimb	3210	18,125.68
District Tax Levy	1110	132,833.73
District Mills	999	3.95
Total Estimated Revenues to Fund Adopted Budget	0004	478,576.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	120,105.00

Budget Uses

Expenditure Budget	0002	120,105.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,835.32
Operating Reserve	0961	85,835.32
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,105.00
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	120,105.00

Budget Report
FY 2019

34 Park

0613 Park H S

Submit ID: 0613-53100788

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BB All American Activity	2018	162,000.00	0.00	32,400.00	0.00
2016 Blue Bird All American Body	2016	108,500.00	10,799.47	21,700.00	10,000.00
2014 83 Passenger #6	2014	108,651.57	25,055.16	21,730.31	10,000.00
2014 BB Bus	2014	129,820.00	38,946.00	25,964.00	10,000.00
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	40,905.00	27,270.00	10,000.00
2013 BB 78 passenger	2012	105,000.00	31,500.00	21,000.00	10,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	56,250.00	19,500.00	19,500.00
203438 - 84 PASS BB BUS	2010	27,500.00	24,750.00	5,500.00	5,500.00
203404 bb 84 passeneger	2009	98,990.00	115,704.38	19,798.00	15,000.00
20070000 2007 blue bird bus	2007	77,030.00	77,030.00	15,406.00	10,000.00
203400- BB AA sped handi bus 29 passenger	2006	67,427.00	87,655.10	13,485.40	10,000.00
20290-BB 78 passenger	2003	75,400.00	96,518.60	15,080.00	10,000.00
20291	2003	525.00	630.00	105.00	105.00
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	721.00	103.00	0.00
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					120,105.00

Budget Report
FY 2019
34 Park
0613 Park H S

Submit ID: 0613-53100788

13 Tuition Fund

Adopted Budget	0001	73,755.75

Budget Uses

Expenditure Budget	0002	73,755.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,705.75
Unreserved Fund Balance Reappropriated	0970	11,705.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,050.00
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	73,755.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0613 Park H S

Submit ID: 0613-53100788

14 Retirement Fund

Adopted Budget	0001	624,000.00

Budget Uses

Expenditure Budget	0002	624,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,639.81
Operating Reserve	0961	124,800.00
Unreserved Fund Balance Reappropriated	0970	39,839.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	584,160.19
Total Estimated Revenues to Fund Adopted Budget	0004	624,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	51,181.00

Budget Uses

Expenditure Budget	0002	51,181.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,181.00
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	5,181.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	25,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,000.00
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	51,181.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0613 Park H S

Submit ID: 0613-53100788

28 Technology Fund

Adopted Budget	0001	183,936.48

Budget Uses

Expenditure Budget	0002	183,936.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,936.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,936.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,000.00
District Mills	999	2.98
Total Estimated Revenues to Fund Adopted Budget	0004	183,936.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

0613 Park H S

Submit ID: 0613-53100788

29 Flexibility Fund

Adopted Budget	0001	415,065.08

Budget Uses

Expenditure Budget	0002	415,065.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	415,065.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	415,065.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	415,065.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

34 Park

0613 Park H S

Submit ID: 0613-53100788

50 Debt Service Fund

HS2010A

Taxable Value		33,595,868.00
Adopted Budget	0001	1,115,500.00

Budget Uses

Expenditure Budget	0002	636,500.00
Add To Fund Balance	0003	479,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,012,988.84
Fund Balance In Sinking Fund	0960	5,000,000.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	7,988.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	444,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	655,511.16
Jurisdiction Mills	999	19.51
Total Estimated Revenues to Fund Adopted Budget	0004	1,115,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	09/13/2010	06/15/2026	10,000,000.00	4,404,026.13	625,000.00	11,000.00	500.00
Total Bond Requirements							636,500.00
Total Debt Service Requirements						0002	636,500.00

Taxable Value		33,595,868.00
Adopted Budget	0001	398,933.20

Budget Uses

Expenditure Budget	0002	328,138.26
Add To Fund Balance	0003	70,794.94
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,069.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	6,069.70
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	70,260.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	328,673.20
Jurisdiction Mills	999	9.78
Total Estimated Revenues to Fund Adopted Budget	0004	398,933.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	3,035,000.00	235,000.00	92,638.26	500.00
Total Bond Requirements							328,138.26
Total Debt Service Requirements						0002	328,138.26

61 Building Reserve Fund

Adopted Budget		0001	196,261.13

Budget Uses

Expenditure Budget		0002	196,261.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	131,061.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	131,061.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	65,200.00	
District Tax Levy		1110	65,200.00
District Mills		999	1.94
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.94
Total Estimated Revenues to Fund Adopted Budget		0004	196,261.13

Budget Report
FY 2019

16 Gallatin

Submit ID: 0362-21564177

0362 Pass Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	670,459

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0362 Pass Creek Elem

Submit ID: 0362-21564177

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,301.59	5,230.86	10%	4.62%	0.00	81,069.36	32,232.23	48.07
10 Transportation	450.00	90.00	20%	20.00%	65.83	350.00	34.17	0.05
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	155.05		N/A		155.05	0.00	0.00	0.00
14 Retirement	15,000.00	2,455.61	20%	16.37%	0.00	15,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	324.95	0.00	N/A	0.00%	324.95	0.00	0.00	0.00
29 Flexibility	2.14	0.00	N/A	0.00%	2.14	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	129,233.73	7,776.47			547.97	96,419.36	32,266.40	48.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0362-21564177

0362 Pass Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	55,668.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	282.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	270.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,680.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	652.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	271.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	89,231.67
C.	Maximum Budget Limit	(II-C)	111,723.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	91,420.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	108,843.19
H.	Maximum Budget Limit	(II-H)	136,350.65
I.	Highest Budget Without a Vote	(II-I)	113,301.59
J.	Highest Budget	(II-J)	136,350.65
K.	Highest Voted Amount	(II-K)	23,049.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,301.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,230.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,230.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,301.59
	1. BASE Budget Limit	(V-A1)	108,843.19	
	2. Over-BASE Budget	(V-A2)	4,458.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		55,668.66
	1. Direct State Aid Paid By State	(V-B1)	55,668.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		282.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		270.92
H.	Special Education Allowable Cost Payment	(V-H)		3,680.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		436.04
	1. Actual Non-Levy Revenue	(V-J1)	436.04	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,259.20
	1. State Guaranteed Tax Base Aid	(V-L1)	13,026.97	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	32,232.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		108,843.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,458.40
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	4,458.40	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,458.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		48.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

16 Gallatin

Submit ID: 0362-21564177

0362 Pass Creek Elem

01 General Fund

Adopted Budget	0001	113,301.59

Budget Uses

Expenditure Budget	0002	113,301.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	55,668.66
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	282.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,680.49
Data For Achievement	3116	270.92
State Guaranteed Tax Base Aid	3120	13,026.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	266.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	169.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	4,458.40
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	32,232.23		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	32,232.23
Total Estimated Revenues to Fund Adopted Budget			0004	113,301.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	450.00

Budget Uses

Expenditure Budget	0002	450.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	350.00
Contingency	0006	0.00
Over-Schedule	0011	100.00
Fund Balance for Budget	TFS48	155.83
Operating Reserve	0961	90.00
Unreserved Fund Balance Reappropriated	0970	65.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	175.00
State On-Schedule Trans Reimb	3210	175.00
District Tax Levy	1110	34.17
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	155.05

Budget Uses

Expenditure Budget	0002	155.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155.05
Unreserved Fund Balance Reappropriated	0970	155.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	155.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

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0362 Pass Creek Elem

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,455.61
Operating Reserve	0961	2,455.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	20.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,980.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0362-21564177

0362 Pass Creek Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	324.95

Budget Uses

Expenditure Budget	0002	324.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	324.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0362-21564177

0362 Pass Creek Elem

29 Flexibility Fund

Adopted Budget	0001	2.14

Budget Uses

Expenditure Budget	0002	2.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	786,915

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	141,800.09	14,306.75	10%	10.09%	16,032.10	105,311.08	20,456.91	26.00
10 Transportation	20,641.02	4,128.20	20%	20.00%	16,512.82	856.00	3,272.20	4.16
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	24,000.00	4,800.00	20%	20.00%	10,804.51	13,195.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,668.32	0.00	N/A	0.00%	1,668.32	0.00	0.00	0.00
29 Flexibility	88,487.55	0.00	N/A	0.00%	88,487.55	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	276,596.98	23,234.95			133,505.30	119,362.57	23,729.11	30.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	73,096.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	3,187.51
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,409.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	803.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	849.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	157,020.97
C.	Maximum Budget Limit	(II-C)	194,825.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	157,020.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	141,800.09
H.	Maximum Budget Limit	(II-H)	175,629.75
I.	Highest Budget Without a Vote	(II-I)	141,800.09
J.	Highest Budget	(II-J)	175,629.75
K.	Highest Voted Amount	(II-K)	33,829.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	141,800.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,180.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		126.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	126.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,032.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,032.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,338.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		141,800.09
1.	BASE Budget Limit	(V-A1)	141,800.09	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,096.57
1.	Direct State Aid Paid By State	(V-B1)	73,096.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		3,187.51
E.	Indian Education For All	(V-E)		435.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		416.80
H.	Special Education Allowable Cost Payment	(V-H)		2,409.12
I.	Remaining Fund Balance Available	(V-I)		16,032.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		446.88
1.	Actual Non-Levy Revenue	(V-J1)	446.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,530.91
1.	State Guaranteed Tax Base Aid	(V-L1)	22,074.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,456.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		141,800.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	141,800.09

Budget Uses

Expenditure Budget	0002	141,800.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,032.10
Direct State Aid	3110	73,096.57
Quality Educator	3111	3,245.00
At Risk Student	3112	3,187.51
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,409.12
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	22,074.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	446.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,456.91		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	20,456.91
Total Estimated Revenues to Fund Adopted Budget			0004	141,800.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	20,641.02

Budget Uses

Expenditure Budget	0002	20,641.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	756.00
Contingency	0006	100.00
Over-Schedule	0011	19,785.02
Fund Balance for Budget	TFS48	20,641.02
Operating Reserve	0961	4,128.20
Unreserved Fund Balance Reappropriated	0970	16,512.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	428.00
State On-Schedule Trans Reimb	3210	428.00
District Tax Levy	1110	3,272.20
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	20,641.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

14 Retirement Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,604.51
Operating Reserve	0961	4,800.00
Unreserved Fund Balance Reappropriated	0970	10,804.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,195.49
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,668.32

Budget Uses

Expenditure Budget	0002	1,668.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,668.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,668.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,668.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton
0898 Pendroy Elem

Submit ID: 0898-83579866

29 Flexibility Fund

Adopted Budget	0001	88,487.55

Budget Uses

Expenditure Budget	0002	88,487.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,487.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,487.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,487.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0898 Pendroy Elem

Submit ID: 0898-83579866

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 110	* 53	7,884,882

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linda Graham

(Signature) (Date)

Chairperson, School Trustees: Kim Pawlak

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,699,362.48	172,841.67	10%	10.17%	9,245.07	894,724.63	795,392.78	100.87
10 Transportation	219,820.00	43,964.00	20%	20.00%	33,623.21	60,871.14	125,325.65	15.89
11 Bus Depreciation	390,674.58	0.00	N/A	0.00%	318,011.38	0.00	72,663.20	9.22
13 Tuition	29,692.09		N/A		8,761.09	0.00	20,931.00	2.65
14 Retirement	313,670.00	62,734.00	20%	20.00%	57,571.83	256,098.17		
17 Adult Education	10,197.00	3,568.95	35%	35.00%	10,396.16	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,626.19	0.00	N/A	0.00%	38,529.69	0.00	49,096.50	6.23
29 Flexibility	78,625.28	0.00	N/A	0.00%	78,625.28	0.00	0.00	0.00
61 Building Reserve	63,211.37	0.00	N/A	0.00%	31,111.37	0.00	32,100.00	4.07
Total of All Funds	2,892,878.99	283,108.62			585,875.08	1,211,693.94	1,095,509.13	138.93

50 Debt Service **Tax Jurisdiction**								
QZAB Elem	6,915.03	0.00	20-9-438	0.00%	6,915.03	0.00	0.00	0.00
QZAB HS	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	79 *
M1	PHILIPSBURG 7-8	31 *
H1	GRANITE HS 9-12	53 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	673,676.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,863.23
D.	At Risk Student	(I-D)	7,083.11
E.	Indian Education For All	(I-E)	3,546.88
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	3,396.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	43,904.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,829.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,686.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,348,757.36
C.	Maximum Budget Limit	(II-C)	1,677,499.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	1,696,517.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,351,601.98
H.	Maximum Budget Limit	(II-H)	1,684,064.00
I.	Highest Budget Without a Vote	(II-I)	1,699,362.48
J.	Highest Budget	(II-J)	1,701,323.29
K.	Highest Voted Amount	(II-K)	1,960.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,699,362.48

Budget Report
FY 2019
20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,936.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,905.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,905.42	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,245.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,245.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		182,086.74

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	29,721.91	14,183.05	43,904.96
B.	Special Education RSBG to Coop	5,470.71	2,358.93	7,829.64
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,077.05	6,616.79	20,693.84
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	660,634.30	377,519.00	1,038,153.30
		816,951.30	690,155.00	1,507,106.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	288,383.81	243,624.72	532,008.52
H.	Special Education in BASE@40%	14,077.05	6,616.79	20,693.84
I.	Subsidized BASE Amount	302,460.86	250,241.51	552,702.36
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,699,362.48
1.	BASE Budget Limit	(V-A1)	1,351,601.98	
2.	Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		673,676.52
1.	Direct State Aid Paid By State	(V-B1)	673,676.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,863.23
D.	At Risk Student	(V-D)		7,083.11
E.	Indian Education For All	(V-E)		3,546.88
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		3,396.92

H.	Special Education Allowable Cost Payment	(V-H)		43,904.96
I.	Remaining Fund Balance Available	(V-I)		9,245.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,619.51
1.	Actual Non-Levy Revenue	(V-J1)	5,619.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		537,837.78
1.	State Guaranteed Tax Base Aid	(V-L1)	90,205.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	447,632.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,351,601.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.52
T.	BASE Mills - High School	(V-T)		19.25
U.	Over-BASE Mills	(V-U)		44.10
1.	District Property Tax Levy Mills	(V-U1)	44.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

01 General Fund

Adopted Budget	0001	1,699,362.48

Budget Uses

Expenditure Budget	0002	1,699,362.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,245.07
Direct State Aid	3110	673,676.52
Quality Educator	3111	66,863.23
At Risk Student	3112	7,083.11
Indian Education For All	3113	3,546.88
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	43,904.96
Data For Achievement	3116	3,396.92
State Guaranteed Tax Base Aid	3120	90,205.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,575.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,044.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	447,632.28		
Over-BASE Levy	1110(c)	347,760.50		
District Tax Levy			1110	795,392.78
Total Estimated Revenues to Fund Adopted Budget			0004	1,699,362.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	219,820.00

Budget Uses

Expenditure Budget	0002	219,820.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,337.40
Contingency	0006	5,533.74
Over-Schedule	0011	158,948.86
Fund Balance for Budget	TFS48	77,587.21
Operating Reserve	0961	43,964.00
Unreserved Fund Balance Reappropriated	0970	33,623.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	30,435.57
State On-Schedule Trans Reimb	3210	30,435.57
District Tax Levy	1110	125,325.65
District Mills	999	15.89
Total Estimated Revenues to Fund Adopted Budget	0004	219,820.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	390,674.58

Budget Uses

Expenditure Budget	0002	390,674.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,011.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,011.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,663.20
District Mills	999	9.22
Total Estimated Revenues to Fund Adopted Budget	0004	390,674.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2 WHEELCHAIR CONVERSION TO 2012 INTERNAT'L 65 PASSENGER BUS	2018	22,354.00	0.00	4,470.80	4,470.80
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	20,733.80	20,733.80	20,733.80
2014 WHITE ACTIVITY BUS, IC	2013	140,700.00	140,700.00	28,140.00	28,140.00
2012 INTERNAT'L 65 PASSENGER YELLOW SCHOOL BUS	2012	96,593.00	106,911.60	19,318.60	19,318.60
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
2009 INTERNATL 71 PASSENGER BUS	2009	85,787.00	128,680.50	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					72,663.20

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

13 Tuition Fund

Adopted Budget	0001	29,692.09

Budget Uses

Expenditure Budget	0002	29,692.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,761.09
Unreserved Fund Balance Reappropriated	0970	8,761.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,931.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	29,692.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	313,670.00

Budget Uses

Expenditure Budget	0002	313,670.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,305.83
Operating Reserve	0961	62,734.00
Unreserved Fund Balance Reappropriated	0970	57,571.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	256,098.17
Total Estimated Revenues to Fund Adopted Budget	0004	313,670.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	10,197.00

Budget Uses

Expenditure Budget	0002	10,197.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,965.11
Operating Reserve	0961	3,568.95
Unreserved Fund Balance Reappropriated	0970	10,396.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,197.00
Estimated Revenues Exceeding Adopted Budget	0004a	199.16

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,626.19

Budget Uses

Expenditure Budget	0002	87,626.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,529.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,529.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,096.50
District Mills	999	6.23
Total Estimated Revenues to Fund Adopted Budget	0004	87,626.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	78,625.28

Budget Uses

Expenditure Budget	0002	78,625.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,625.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,625.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,625.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-01757924

50 Debt Service Fund
QZAB Elem

Taxable Value		7,884,882.00
Adopted Budget	0001	6,915.03

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	6,915.03
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,915.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,915.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,915.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

QZAB HS

Taxable Value		7,884,882.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
20 Granite

Submit ID: 0416-01757924

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	63,211.37
Budget Uses			
Expenditure Budget		0002	63,211.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	31,111.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	31,111.37
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	4.07
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.07
Total Estimated Revenues to Fund Adopted Budget		0004	63,211.37

Budget Report
FY 2019

34 Park

0620 Pine Creek Elem

Submit ID: 0620-99147066

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	40	N/A	2,040,812

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janet Davis

(Signature) (Date)

Chairperson, School Trustees: Jane Tecca

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
0620 Pine Creek Elem

Submit ID: 0620-99147066

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	374,235.30	30,216.35	10%	8.07%	0.00	238,267.28	135,968.02	66.63
10 Transportation	1,600.00	320.00	20%	20.00%	1,250.83	250.00	99.17	0.05
11 Bus Depreciation	44,500.00	0.00	N/A	0.00%	39,359.21	140.79	5,000.00	2.45
13 Tuition	3,480.00		N/A		3,463.86	21.14	0.00	0.00
14 Retirement	36,000.00	7,200.00	20%	20.00%	4,835.48	31,164.52		
17 Adult Education	4,280.00	0.00	35%	0.00%	4,261.45	13.55	5.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,300.00	0.00	N/A	0.00%	12,266.65	33.35	0.00	0.00
29 Flexibility	445.00	0.00	N/A	0.00%	437.41	7.59	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	476,840.30	37,736.35			65,874.89	269,898.22	141,072.19	69.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

0620 Pine Creek Elem

Submit ID: 0620-99147066

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	34
M1	PINE CREEK 7-8	6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	173,657.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	13,171.46
D.	At Risk Student	(I-D)	48.73
E.	Indian Education For All	(I-E)	870.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	833.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,022.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,007.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	914.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	284,283.13
C.	Maximum Budget Limit	(II-C)	352,151.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	323,563.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	334,955.39
H.	Maximum Budget Limit	(II-H)	415,465.09
I.	Highest Budget Without a Vote	(II-I)	374,235.30
J.	Highest Budget	(II-J)	415,465.09
K.	Highest Voted Amount	(II-K)	41,229.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	374,235.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		30,216.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,216.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		374,235.30
1.	BASE Budget Limit	(V-A1)	334,955.39	
2.	Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		173,657.40
1.	Direct State Aid Paid By State	(V-B1)	173,657.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		13,171.46
D.	At Risk Student	(V-D)		48.73
E.	Indian Education For All	(V-E)		870.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		833.60
H.	Special Education Allowable Cost Payment	(V-H)		6,022.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		357.57
1.	Actual Non-Levy Revenue	(V-J1)	357.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		139,993.43
1.	State Guaranteed Tax Base Aid	(V-L1)	43,305.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	96,688.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		334,955.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		47.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.25
1.	District Property Tax Levy Mills	(V-U1)	19.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	374,235.30

Budget Uses

Expenditure Budget	0002	374,235.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	173,657.40
Quality Educator	3111	13,171.46
At Risk Student	3112	48.73
Indian Education For All	3113	870.40
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,022.80
Data For Achievement	3116	833.60
State Guaranteed Tax Base Aid	3120	43,305.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	357.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	96,688.11		
Over-BASE Levy	1110(c)	39,279.91		
District Tax Levy			1110	135,968.02
Total Estimated Revenues to Fund Adopted Budget			0004	374,235.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,600.00

Budget Uses

Expenditure Budget	0002	1,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	150.00
Contingency	0006	100.00
Over-Schedule	0011	1,350.00
Fund Balance for Budget	TFS48	1,570.83
Operating Reserve	0961	320.00
Unreserved Fund Balance Reappropriated	0970	1,250.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	125.00
State On-Schedule Trans Reimb	3210	125.00
District Tax Levy	1110	99.17
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	1,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	44,500.00

Budget Uses

Expenditure Budget	0002	44,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,359.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,359.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	140.79
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,000.00
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	44,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 36 passenger IC	2015	38,000.00	20,200.00	7,600.00	5,000.00
Total					5,000.00

Budget Report
FY 2019
34 Park
0620 Pine Creek Elem

Submit ID: 0620-99147066

13 Tuition Fund

Adopted Budget	0001	3,480.00

Budget Uses

Expenditure Budget	0002	3,480.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,463.86
Unreserved Fund Balance Reappropriated	0970	3,463.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	21.14
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	5.00

Budget Report
FY 2019
34 Park
0620 Pine Creek Elem

Submit ID: 0620-99147066

14 Retirement Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,035.48
Operating Reserve	0961	7,200.00
Unreserved Fund Balance Reappropriated	0970	4,835.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	31,164.52
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park

Submit ID: 0620-99147066

0620 Pine Creek Elem

17 Adult Education Fund

Adopted Budget	0001	4,280.00

Budget Uses

Expenditure Budget	0002	4,280.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,261.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,261.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	13.55
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,280.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,300.00

Budget Uses

Expenditure Budget	0002	12,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,266.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,266.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	33.35
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park
0620 Pine Creek Elem

Submit ID: 0620-99147066

29 Flexibility Fund

Adopted Budget	0001	445.00

Budget Uses

Expenditure Budget	0002	445.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	437.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	437.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7.59
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	445.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

17 Garfield

Submit ID: 0385-55055040

0385 Pine Grove Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	335,545

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: Bo Pierson

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-55055040

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	92,009.67	10,029.49	10%	10.90%	17,198.85	68,400.77	6,410.05	19.11
10 Transportation	4,700.00	441.57	20%	9.40%	0.00	4,180.00	520.00	1.55
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,262.40	686.22	20%	8.31%	84.53	8,177.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,466.18	0.00	N/A	0.00%	1,466.18	0.00	0.00	0.00
29 Flexibility	2.51	0.00	N/A	0.00%	2.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	106,440.76	11,157.28			18,752.07	80,758.64	6,930.05	20.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

Submit ID: 0385-55055040

0385 Pine Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,355.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	451.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	725.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	100,243.69
C.	Maximum Budget Limit	(II-C)	125,200.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	100,243.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	92,009.67
H.	Maximum Budget Limit	(II-H)	114,658.97
I.	Highest Budget Without a Vote	(II-I)	92,009.67
J.	Highest Budget	(II-J)	114,658.97
K.	Highest Voted Amount	(II-K)	22,649.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	92,009.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		29.49
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	29.49	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,198.85
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,198.85	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,228.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		92,009.67
	1. BASE Budget Limit	(V-A1)	92,009.67	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
	1. Direct State Aid Paid By State	(V-B1)	48,198.22	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		1,355.13
I.	Remaining Fund Balance Available	(V-I)		17,198.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,321.67
	1. Actual Non-Levy Revenue	(V-J1)	1,321.67	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,264.80
	1. State Guaranteed Tax Base Aid	(V-L1)	13,854.75	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,410.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		92,009.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-55055040

01 General Fund

Adopted Budget	0001	92,009.67

Budget Uses

Expenditure Budget	0002	92,009.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,198.85
Direct State Aid	3110	48,198.22
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,355.13
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	13,854.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	380.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	941.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,410.05		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	6,410.05
Total Estimated Revenues to Fund Adopted Budget			0004	92,009.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,700.00

Budget Uses

Expenditure Budget	0002	4,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,800.00
Contingency	0006	380.00
Over-Schedule	0011	520.00
Fund Balance for Budget	TFS48	441.57
Operating Reserve	0961	441.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,090.00
State On-Schedule Trans Reimb	3210	2,090.00
District Tax Levy	1110	520.00
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	4,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-55055040

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-55055040

14 Retirement Fund

Adopted Budget	0001	8,262.40

Budget Uses

Expenditure Budget	0002	8,262.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	770.75
Operating Reserve	0961	686.22
Unreserved Fund Balance Reappropriated	0970	84.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,177.87
Total Estimated Revenues to Fund Adopted Budget	0004	8,262.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,466.18

Budget Uses

Expenditure Budget	0002	1,466.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,466.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,466.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,466.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

Submit ID: 0385-55055040

0385 Pine Grove Elem

29 Flexibility Fund

Adopted Budget	0001	2.51

Budget Uses

Expenditure Budget	0002	2.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

Submit ID: 0385-55055040

0385 Pine Grove Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	1,804,263

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: William "Bill" Bullard

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	408,786.52	41,070.40	10%	10.05%	1,184.77	272,125.43	135,476.32	75.08
10 Transportation	62,000.00	12,400.00	20%	20.00%	61.00	13,345.52	48,593.48	26.93
11 Bus Depreciation	202,878.68	0.00	N/A	0.00%	202,878.68	0.00	0.00	0.00
13 Tuition	10,000.00		N/A		211.03	0.00	9,788.97	5.43
14 Retirement	60,000.00	12,000.00	20%	20.00%	1,173.82	58,826.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,038.53	0.00	N/A	0.00%	38.53	0.00	7,000.00	3.88
29 Flexibility	37,992.74	0.00	N/A	0.00%	37,992.74	0.00	0.00	0.00
61 Building Reserve	55,474.85	0.00	N/A	0.00%	37,474.85	0.00	18,000.00	9.98
Total of All Funds	844,171.32	65,470.40			281,015.42	344,297.13	218,858.77	121.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 58 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	167,628.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,498.13
D.	At Risk Student	(I-D)	3,118.86
E.	Indian Education For All	(I-E)	1,262.08
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,208.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,609.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,818.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	355,218.52
C.	Maximum Budget Limit	(II-C)	438,396.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	423,835.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	340,169.96
H.	Maximum Budget Limit	(II-H)	418,825.47
I.	Highest Budget Without a Vote	(II-I)	408,786.52
J.	Highest Budget	(II-J)	427,153.67
K.	Highest Voted Amount	(II-K)	18,367.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	408,786.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,878.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		191.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	191.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,184.77
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,184.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,255.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		408,786.52
1.	BASE Budget Limit	(V-A1)	340,169.96	
2.	Over-BASE Budget	(V-A2)	68,616.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		167,628.75
1.	Direct State Aid Paid By State	(V-B1)	167,628.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,498.13
D.	At Risk Student	(V-D)		3,118.86
E.	Indian Education For All	(V-E)		1,262.08
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,208.72
H.	Special Education Allowable Cost Payment	(V-H)		7,829.64
I.	Remaining Fund Balance Available	(V-I)		1,184.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,152.35
1.	Actual Non-Levy Revenue	(V-J1)	1,152.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		134,216.66
1.	State Guaranteed Tax Base Aid	(V-L1)	67,356.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,859.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		340,169.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,616.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.03
1.	District Property Tax Levy Mills	(V-U1)	38.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

01 General Fund

Adopted Budget	0001	408,786.52

Budget Uses

Expenditure Budget	0002	408,786.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,184.77
Direct State Aid	3110	167,628.75
Quality Educator	3111	21,498.13
At Risk Student	3112	3,118.86
Indian Education For All	3113	1,262.08
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,829.64
Data For Achievement	3116	1,208.72
State Guaranteed Tax Base Aid	3120	67,356.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,152.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,859.76		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	135,476.32
Total Estimated Revenues to Fund Adopted Budget			0004	408,786.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

10 Transportation Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,132.29
Contingency	0006	1,213.23
Over-Schedule	0011	48,654.48
Fund Balance for Budget	TFS48	12,461.00
Operating Reserve	0961	12,400.00
Unreserved Fund Balance Reappropriated	0970	61.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,672.76
State On-Schedule Trans Reimb	3210	6,672.76
District Tax Levy	1110	48,593.48
District Mills	999	26.93
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

11 Bus Depreciation Fund

Adopted Budget	0001	202,878.68

Budget Uses

Expenditure Budget	0002	202,878.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	202,878.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	202,878.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	202,878.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
THOMAS	2005	55,953.15	83,929.73	N/A	NA
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	211.03
Unreserved Fund Balance Reappropriated	0970	211.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,788.97
District Mills	999	5.43
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,173.82
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	1,173.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	58,826.18
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,038.53

Budget Uses

Expenditure Budget	0002	7,038.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	3.88
Total Estimated Revenues to Fund Adopted Budget	0004	7,038.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	37,992.74

Budget Uses

Expenditure Budget	0002	37,992.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,992.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,992.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,992.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-52895698

61 Building Reserve Fund

Adopted Budget		0001	55,474.85

Budget Uses

Expenditure Budget		0002	55,474.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,474.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,474.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	9.98
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.98
Total Estimated Revenues to Fund Adopted Budget		0004	55,474.85

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 326	* 124	6,733,822

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginny Holland

(Signature) (Date)

Chairperson, School Trustees: John Holland

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,300,197.09	376,312.17	10%	11.40%	12,141.16	2,502,099.01	785,956.92	116.70
10 Transportation	335,000.00	67,000.00	20%	20.00%	13,126.60	102,073.40	219,800.00	32.64
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	24,000.00		N/A		849.02	0.00	23,150.98	3.44
14 Retirement	400,000.00	80,000.00	20%	20.00%	64,787.01	335,212.99		
17 Adult Education	6,000.00	2,100.00	35%	35.00%	3,965.29	534.71	1,500.00	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	231,000.00	0.00	N/A	0.00%	200,500.24	499.76	30,000.00	4.46
29 Flexibility	38,000.00	0.00	N/A	0.00%	37,927.19	72.81	0.00	0.00
61 Building Reserve	75,000.00	0.00	N/A	0.00%	19,217.46	0.00	55,782.54	8.28
Total of All Funds	4,409,197.09	525,412.17			352,513.97	2,940,492.68	1,116,190.44	165.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS ELEMENTARY	250	*
M1	PLAINS 7-8	76	*
H1	PLAINS HS 9-12	124	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,465,239.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	121,684.26
D.	At Risk Student	(I-D)	21,760.85
E.	Indian Education For All	(I-E)	9,792.00
F.	American Indian Achievement Gap	(I-F)	3,852.00
G.	Data For Achievement	(I-G)	9,378.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	88,535.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,332.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,863.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	463
B.	BASE Budget Limit	(II-B)	2,935,521.24
C.	Maximum Budget Limit	(II-C)	3,628,330.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,322,950.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,912,768.33
H.	Maximum Budget Limit	(II-H)	3,599,343.64
I.	Highest Budget Without a Vote	(II-I)	3,300,197.09
J.	Highest Budget	(II-J)	3,599,343.64
K.	Highest Voted Amount	(II-K)	299,146.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,300,197.09

Budget Report
FY 2019

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Submit ID: 0803-98838105

0803 Plains K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		330,019.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		46,292.46
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	46,292.46	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,141.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,141.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		388,453.33

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	64,845.48	23,689.68	88,535.16
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,938.19	9,475.87	35,414.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,927,936.00	881,051.00	2,808,987.00
		2,084,253.00	1,193,687.00	3,277,940.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	735,741.31	421,371.51	1,157,112.82
H.	Special Education in BASE@40%	25,938.19	9,475.87	35,414.06
I.	Subsidized BASE Amount	761,679.50	430,847.38	1,192,526.88
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,300,197.09
1.	BASE Budget Limit	(V-A1)	2,912,768.33	
2.	Over-BASE Budget	(V-A2)	387,428.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,465,239.18
1.	Direct State Aid Paid By State	(V-B1)	1,465,239.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		121,684.26
D.	At Risk Student	(V-D)		21,760.85
E.	Indian Education For All	(V-E)		9,792.00
F.	American Indian Achievement Gap	(V-F)		3,852.00
G.	Data For Achievement	(V-G)		9,378.00

H.	Special Education Allowable Cost Payment	(V-H)		88,535.16
I.	Remaining Fund Balance Available	(V-I)		12,141.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,489.59
1.	Actual Non-Levy Revenue	(V-J1)	2,489.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,177,896.13
1.	State Guaranteed Tax Base Aid	(V-L1)	779,367.97	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	398,528.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,912,768.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,428.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.54
T.	BASE Mills - High School	(V-T)		19.63
U.	Over-BASE Mills	(V-U)		57.53
1.	District Property Tax Levy Mills	(V-U1)	57.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

01 General Fund

Adopted Budget	0001	3,300,197.09

Budget Uses

Expenditure Budget	0002	3,300,197.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,141.16
Direct State Aid	3110	1,465,239.18
Quality Educator	3111	121,684.26
At Risk Student	3112	21,760.85
Indian Education For All	3113	9,792.00
American Indian Achievement Gap	3114	3,852.00
State Spec Ed Allowable Cost Pymt to Districts	3115	88,535.16
Data For Achievement	3116	9,378.00
State Guaranteed Tax Base Aid	3120	779,367.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,347.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	55.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	86.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	398,528.16		
Over-BASE Levy	1110(c)	387,428.76		
District Tax Levy			1110	785,956.92
Total Estimated Revenues to Fund Adopted Budget			0004	3,300,197.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,809.30
Contingency	0006	7,880.93
Over-Schedule	0011	248,309.77
Fund Balance for Budget	TFS48	80,126.60
Operating Reserve	0961	67,000.00
Unreserved Fund Balance Reappropriated	0970	13,126.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	127.02
Other Revenue from Local Sources	1900	15,256.15
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	43,345.11
State On-Schedule Trans Reimb	3210	43,345.12
District Tax Levy	1110	219,800.00
District Mills	999	32.64
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	849.02
Unreserved Fund Balance Reappropriated	0970	849.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,150.98
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,787.01
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	64,787.01

Estimated Funding Sources

Interest Earnings	1510	212.99
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	335,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,065.29
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	3,965.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	34.71
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,500.00
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	231,000.00

Budget Uses

Expenditure Budget	0002	231,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	200,500.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	200,500.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.76
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	4.46
Total Estimated Revenues to Fund Adopted Budget	0004	231,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,927.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,927.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	72.81
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

45 Sanders

0803 Plains K-12

Submit ID: 0803-98838105

61 Building Reserve Fund

Adopted Budget		0001	75,000.00

Budget Uses

Expenditure Budget		0002	75,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,217.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,217.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	55,782.54	
District Tax Levy		1110	55,782.54
District Mills		999	8.28
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.28
Total Estimated Revenues to Fund Adopted Budget		0004	75,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	402,985

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Marie Becker

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
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0325 Pleasant Valley Elem

Submit ID: 0325-22747799

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	73,693.11	8,020.88	10%	10.88%	0.00	31,820.70	41,872.41	103.90
10 Transportation	460.40	0.00	20%	0.00%	460.40	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	42.37		N/A		42.37	0.00	0.00	0.00
14 Retirement	10,314.92	2,062.98	20%	20.00%	600.55	9,714.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2.11	0.00	N/A	0.00%	2.11	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	7,922.98	0.00	N/A	0.00%	3,892.98	0.00	4,030.00	10.00
Total of All Funds	92,435.89	10,083.86			4,998.41	41,535.07	45,902.41	113.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0325 Pleasant Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,627.46
B.	Mandatory Non-isolated Levy	(I-B)	16,627.46
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	83.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	602.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	200.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	287.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	67,354.58
C.	Maximum Budget Limit	(II-C)	83,407.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	77,179.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	63,868.50
H.	Maximum Budget Limit	(II-H)	79,028.72
I.	Highest Budget Without a Vote	(II-I)	73,693.11
J.	Highest Budget	(II-J)	79,028.72
K.	Highest Voted Amount	(II-K)	5,335.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	73,693.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		8,020.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,020.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		73,693.11
1.	BASE Budget Limit	(V-A1)	63,868.50	
2.	Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,254.92
1.	Direct State Aid Paid By State	(V-B1)	16,627.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	16,627.46	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		83.36
H.	Special Education Allowable Cost Payment	(V-H)		602.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		181.98
1.	Actual Non-Levy Revenue	(V-J1)	181.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,400.96
1.	State Guaranteed Tax Base Aid	(V-L1)	10,980.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,420.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		63,868.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		41.26
S.	BASE Mills - Elementary	(V-S)		38.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.38
1.	District Property Tax Levy Mills	(V-U1)	24.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0325 Pleasant Valley Elem

01 General Fund

Adopted Budget	0001	73,693.11

Budget Uses

Expenditure Budget	0002	73,693.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,627.46
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	602.28
Data For Achievement	3116	83.36
State Guaranteed Tax Base Aid	3120	10,980.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	181.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	16,627.46		
BASE Levy	1110(b)	15,420.34		
Over-BASE Levy	1110(c)	9,824.61		
District Tax Levy			1110	41,872.41
Total Estimated Revenues to Fund Adopted Budget			0004	73,693.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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0325 Pleasant Valley Elem

10 Transportation Fund

Adopted Budget	0001	460.40

Budget Uses

Expenditure Budget	0002	460.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	460.40
Fund Balance for Budget	TFS48	460.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	460.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	460.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	42.37

Budget Uses

Expenditure Budget	0002	42.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42.37
Unreserved Fund Balance Reappropriated	0970	42.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	10,314.92

Budget Uses

Expenditure Budget	0002	10,314.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,663.53
Operating Reserve	0961	2,062.98
Unreserved Fund Balance Reappropriated	0970	600.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,714.37
Total Estimated Revenues to Fund Adopted Budget	0004	10,314.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2.11

Budget Uses

Expenditure Budget	0002	2.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	7,922.98

Budget Uses

Expenditure Budget		0002	7,922.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,892.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,892.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,030.00	
District Tax Levy		1110	4,030.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,922.98

Budget Report
FY 2019

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-88785600

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	62	977,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Stewart

(Signature) (Date)

Chairperson, School Trustees: Bryce Hugs

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-88785600

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	674,563.69	67,608.94	10%	10.02%	3,957.49	647,605.87	23,000.33	23.56
10 Transportation	115,000.00	10,782.54	20%	9.38%	0.00	13,092.75	101,907.25	104.29
11 Bus Depreciation	913.15	0.00	N/A	0.00%	913.15	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	145,026.00	29,005.20	20%	20.00%	14,465.61	130,560.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,796.40	0.00	N/A	0.00%	3,796.40	0.00	0.00	0.00
29 Flexibility	563.57	0.00	N/A	0.00%	563.57	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	939,862.81	107,396.68			23,696.22	791,259.01	124,907.58	127.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-88785600

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 62

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	337,092.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,883.20
D.	At Risk Student	(I-D)	4,356.00
E.	Indian Education For All	(I-E)	1,349.12
F.	American Indian Achievement Gap	(I-F)	13,054.00
G.	Data For Achievement	(I-G)	1,292.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,633.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,111.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,524.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	585,265.38
C.	Maximum Budget Limit	(II-C)	729,987.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	585,265.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	674,563.69
H.	Maximum Budget Limit	(II-H)	838,435.22
I.	Highest Budget Without a Vote	(II-I)	674,563.69
J.	Highest Budget	(II-J)	838,435.22
K.	Highest Voted Amount	(II-K)	163,871.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	674,563.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,456.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		152.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	152.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,957.49
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,957.49	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,566.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		674,563.69
1.	BASE Budget Limit	(V-A1)	674,563.69	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		337,092.76
1.	Direct State Aid Paid By State	(V-B1)	337,092.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,883.20
D.	At Risk Student	(V-D)		4,356.00
E.	Indian Education For All	(V-E)		1,349.12
F.	American Indian Achievement Gap	(V-F)		13,054.00
G.	Data For Achievement	(V-G)		1,292.08
H.	Special Education Allowable Cost Payment	(V-H)		18,633.27
I.	Remaining Fund Balance Available	(V-I)		3,957.49
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		270,945.77
1.	State Guaranteed Tax Base Aid	(V-L1)	247,945.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,000.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		674,563.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		23.56
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	674,563.69

Budget Uses

Expenditure Budget	0002	674,563.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,957.49
Direct State Aid	3110	337,092.76
Quality Educator	3111	23,883.20
At Risk Student	3112	4,356.00
Indian Education For All	3113	1,349.12
American Indian Achievement Gap	3114	13,054.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,633.27
Data For Achievement	3116	1,292.08
State Guaranteed Tax Base Aid	3120	247,945.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,000.33		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	23,000.33
Total Estimated Revenues to Fund Adopted Budget			0004	674,563.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	111,600.00
Add To Fund Balance	0003	3,400.00

Transportation Schedule Data

On-Schedule	0005	11,902.50
Contingency	0006	1,190.25
Over-Schedule	0011	101,907.25
Fund Balance for Budget	TFS48	10,782.54
Operating Reserve	0961	10,782.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,546.37
State On-Schedule Trans Reimb	3210	6,546.38
District Tax Levy	1110	101,907.25
District Mills	999	104.29
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	913.15

Budget Uses

Expenditure Budget	0002	913.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	913.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	913.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	913.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	0.00	8,955.10	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-88785600

14 Retirement Fund

Adopted Budget	0001	145,026.00

Budget Uses

Expenditure Budget	0002	145,026.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,470.81
Operating Reserve	0961	29,005.20
Unreserved Fund Balance Reappropriated	0970	14,465.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	130,560.39
Total Estimated Revenues to Fund Adopted Budget	0004	145,026.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-88785600

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-88785600

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,796.40

Budget Uses

Expenditure Budget	0002	3,796.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,796.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,796.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,796.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	563.57

Budget Uses

Expenditure Budget	0002	563.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	563.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	563.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	563.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0828-44322243

0828 Plentywood K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	265	*	104	10,034,490

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shari Hurst

(Signature) (Date)

Chairperson, School Trustees: D.J. Dixon

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

46 Sheridan

Submit ID: 0828-44322243

0828 Plentywood K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,171,013.42	0.00	10%	0.00%	0.00	1,878,040.46	1,292,972.96	128.85
10 Transportation	467,000.00	93,400.00	20%	20.00%	2,998.99	118,883.00	345,118.01	34.39
11 Bus Depreciation	190,834.71	0.00	N/A	0.00%	113,834.71	2,000.00	75,000.00	7.47
13 Tuition	40,000.00		N/A		0.00	100.00	39,900.00	3.98
14 Retirement	464,600.00	92,920.00	20%	20.00%	49,107.07	415,492.93		
17 Adult Education	17,214.97	0.00	35%	0.00%	17,214.97	1,100.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	73,944.86	2,000.00	N/A	2.70%	8,794.86	150.00	65,000.00	6.48
29 Flexibility	184,834.18	5,000.00	N/A	2.71%	84,334.18	100,500.00	0.00	0.00
61 Building Reserve	224,806.47	30,000.00	N/A	13.34%	123,306.47	4,500.00	100,000.00	9.97
Total of All Funds	4,834,248.61	223,320.00			399,591.25	2,520,766.39	1,917,990.97	191.14

50 Debt Service								
Tax Jurisdiction								
Series 2016	266,000.00	0.00	20-9-438	0.00%	0.00	500.00	265,500.00	25.48

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	200
M1	PLENTYWOOD 7-8	65
H1	PLENTYWOOD HS 9-12	104 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,243,482.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,406.26
D.	At Risk Student	(I-D)	9,689.82
E.	Indian Education For All	(I-E)	8,029.44
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	7,689.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	102,245.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,817.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,165.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,510.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	375
B.	BASE Budget Limit	(II-B)	2,483,456.99
C.	Maximum Budget Limit	(II-C)	3,104,120.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	674,996.51
E.	Adopted Budget	(II-E)	3,158,453.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,510,268.83
H.	Maximum Budget Limit	(II-H)	3,138,674.17
I.	Highest Budget Without a Vote	(II-I)	3,171,013.42
J.	Highest Budget	(II-J)	3,171,013.42
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,171,013.42

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	74,055.99	28,189.13	102,245.12
B.	Special Education RSBG to Coop	13,300.35	4,517.10	17,817.45
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	34,942.54	13,082.49	48,025.03

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,573,420.00	739,466.00	2,312,886.00
		1,729,737.00	1,052,102.00	2,781,839.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	610,597.16	371,392.01	981,989.17
H.	Special Education in BASE@40%	34,942.54	13,082.49	48,025.03
I.	Subsidized BASE Amount	645,539.70	384,474.50	1,030,014.20
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,171,013.42
1.	BASE Budget Limit	(V-A1)	2,510,268.83	
2.	Over-BASE Budget	(V-A2)	660,744.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,243,482.03
1.	Direct State Aid Paid By State	(V-B1)	1,243,482.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,406.26
D.	At Risk Student	(V-D)		9,689.82
E.	Indian Education For All	(V-E)		8,029.44
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		7,689.96

H.	Special Education Allowable Cost Payment	(V-H)		102,245.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,918.68
1.	Actual Non-Levy Revenue	(V-J1)	3,918.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,026,095.52
1.	State Guaranteed Tax Base Aid	(V-L1)	393,867.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	632,228.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,510,268.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		660,744.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		660,744.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.53
T.	BASE Mills - High School	(V-T)		20.47
U.	Over-BASE Mills	(V-U)		65.85
1.	District Property Tax Levy Mills	(V-U1)	65.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,171,013.42

Budget Uses

Expenditure Budget	0002	3,171,013.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,243,482.03
Quality Educator	3111	107,406.26
At Risk Student	3112	9,689.82
Indian Education For All	3113	8,029.44
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	102,245.12
Data For Achievement	3116	7,689.96
State Guaranteed Tax Base Aid	3120	393,867.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.79
Interest Earnings	1510	3,917.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	632,228.37		
Over-BASE Levy	1110(c)	660,744.59		
District Tax Levy			1110	1,292,972.96
Total Estimated Revenues to Fund Adopted Budget			0004	3,171,013.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	467,000.00

Budget Uses

Expenditure Budget	0002	467,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,649.00
Contingency	0006	10,234.00
Over-Schedule	0011	349,117.00
Fund Balance for Budget	TFS48	96,398.99
Operating Reserve	0961	93,400.00
Unreserved Fund Balance Reappropriated	0970	2,998.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,000.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	58,941.50
State On-Schedule Trans Reimb	3210	58,941.50
District Tax Levy	1110	345,118.01
District Mills	999	34.39
Total Estimated Revenues to Fund Adopted Budget	0004	467,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	190,834.71

Budget Uses

Expenditure Budget	0002	190,834.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,834.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,834.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	75,000.00
District Mills	999	7.47
Total Estimated Revenues to Fund Adopted Budget	0004	190,834.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 MCI Cruiser	2018	287,200.00	0.00	57,440.00	0.00
2019 IC CE	2018	87,000.00	0.00	17,400.00	0.00
2015 INTL 9141	2015	85,750.00	34,300.00	17,150.00	0.00
2013 IHC 2478	2013	85,615.00	58,862.00	17,123.00	8,950.00
2011 INTL 1998	2011	86,710.00	102,760.18	17,342.00	17,342.00
2009 Intl 3471	2008	74,160.00	63,354.64	14,832.00	14,832.00
2008 Intl 2730	2007	67,570.00	81,084.00	13,514.00	13,514.00
2006 INTL 8656	2006	59,450.00	71,340.00	11,890.00	11,890.00
VANHOOL TRANSIT STYLE	2002	187,500.00	163,843.18	37,500.00	0.00
1998 INTL 9462	1999	47,530.00	66,542.00	9,506.00	4,753.00
1997 FORD 8116	1998	37,190.00	52,066.00	7,438.00	3,719.00
1996 AMTRAN-GENESIS	1995	98,800.00	124,384.60	19,760.00	0.00
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
1990 FORD 7846	1990	38,878.00	58,317.00	N/A	NA
Total					75,000.00

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,900.00
District Mills	999	3.98
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	464,600.00

Budget Uses

Expenditure Budget	0002	464,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,027.07
Operating Reserve	0961	92,920.00
Unreserved Fund Balance Reappropriated	0970	49,107.07

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	413,992.93
Total Estimated Revenues to Fund Adopted Budget	0004	464,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	17,214.97

Budget Uses

Expenditure Budget	0002	17,214.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,214.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,214.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,214.97
Estimated Revenues Exceeding Adopted Budget	0004a	1,100.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	73,944.86

Budget Uses

Expenditure Budget	0002	73,944.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,794.86
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	8,794.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	73,944.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	184,834.18

Budget Uses

Expenditure Budget	0002	184,834.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,334.18
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	84,334.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	184,834.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2016

Taxable Value		10,421,726.00
Adopted Budget	0001	266,000.00

Budget Uses

Expenditure Budget	0002	266,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-65,122.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	265,500.00
Jurisdiction Mills	999	25.48
Total Estimated Revenues to Fund Adopted Budget	0004	266,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,692,500.00	80,000.00	52,600.00	400.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,692,500.00	80,000.00	52,600.00	400.00
Total Bond Requirements							266,000.00
Total Debt Service Requirements						0002	266,000.00

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61 Building Reserve Fund

Adopted Budget		0001	224,806.47

Budget Uses

Expenditure Budget		0002	224,806.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	153,306.47
Operating Reserve		0961	30,000.00
Unreserved Fund Balance Reappropriated		0970	123,306.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	9.97
Building Reserves Voted Mills			9.97
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	224,806.47

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	0.00	100,000.00	100,000.00
Total					100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 74	* 11	14,320,944

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nicole Buerkle

(Signature) (Date)

Chairperson, School Trustees: Scott Rieger

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,290,230.32	129,023.03	10%	10.00%	162,480.09	778,125.25	349,624.98	24.42
10 Transportation	192,000.00	38,400.00	20%	20.00%	7,254.01	96,895.13	87,850.86	6.13
11 Bus Depreciation	264,029.94	4,200.00	N/A	1.59%	259,829.94	4,200.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	245,000.00	30,342.79	20%	12.38%	0.00	245,000.00		
17 Adult Education	42,629.64	650.00	35%	1.52%	41,979.64	650.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	349,190.03	4,700.00	N/A	1.35%	344,490.03	4,700.00	0.00	0.00
29 Flexibility	323,021.29	6,400.00	N/A	1.98%	316,621.29	6,400.00	0.00	0.00
61 Building Reserve	719,151.65	9,500.00	N/A	1.32%	670,451.65	28,500.00	39,200.00	2.74
Total of All Funds	3,425,252.87	223,215.82			1,803,106.65	1,164,470.38	476,675.84	33.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	61 *
M1	PLEVNA 7-8	13 *
H1	PLEVNA HS 9-12	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	437,942.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,173.11
D.	At Risk Student	(I-D)	1,850.89
E.	Indian Education For All	(I-E)	1,849.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,771.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	20,826.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,165.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	888,229.19
C.	Maximum Budget Limit	(II-C)	1,104,652.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,640.44
E.	Adopted Budget	(II-E)	1,280,338.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	872,257.96
H.	Maximum Budget Limit	(II-H)	1,083,200.63
I.	Highest Budget Without a Vote	(II-I)	1,290,230.32
J.	Highest Budget	(II-J)	1,290,230.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,290,230.32

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			129,023.03
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			162,480.09
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	162,480.09		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			291,503.12

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,882.93	2,943.25	20,826.18
B.	Special Education RSBG to Coop	3,663.87	501.90	4,165.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,618.72	1,378.06	9,996.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	432,316.00	78,468.50	510,784.50
		588,633.00	391,104.50	979,737.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	207,787.45	138,059.89	345,847.34
H.	Special Education in BASE@40%	8,618.72	1,378.06	9,996.78
I.	Subsidized BASE Amount	216,406.17	139,437.95	355,844.12
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,290,230.32
	1. BASE Budget Limit	(V-A1)	872,257.96	
	2. Over-BASE Budget	(V-A2)	417,972.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		437,942.66
	1. Direct State Aid Paid By State	(V-B1)	437,942.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,173.11
D.	At Risk Student	(V-D)		1,850.89
E.	Indian Education For All	(V-E)		1,849.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,771.40

H.	Special Education Allowable Cost Payment	(V-H)		20,826.18
I.	Remaining Fund Balance Available	(V-I)		162,480.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,379.41
	1. Actual Non-Levy Revenue	(V-J1)	1,379.41	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		191,984.62
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	191,984.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		872,257.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		260,332.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	260,332.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		417,972.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.18
T.	BASE Mills - High School	(V-T)		5.23
U.	Over-BASE Mills	(V-U)		11.01
	1. District Property Tax Levy Mills	(V-U1)	11.01	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,290,230.32

Budget Uses

Expenditure Budget	0002	1,290,230.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	162,480.09
Direct State Aid	3110	437,942.66
Quality Educator	3111	52,173.11
At Risk Student	3112	1,850.89
Indian Education For All	3113	1,849.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	20,826.18
Data For Achievement	3116	1,771.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	258.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,120.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	260,332.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	191,984.62		
Over-BASE Levy	1110(c)	157,640.36		
District Tax Levy			1110	349,624.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,290,230.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,013.75
Contingency	0006	8,801.38
Over-Schedule	0011	95,184.87
Fund Balance for Budget	TFS48	45,654.01
Operating Reserve	0961	38,400.00
Unreserved Fund Balance Reappropriated	0970	7,254.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	80.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	48,407.56
State On-Schedule Trans Reimb	3210	48,407.57
District Tax Levy	1110	87,850.86
District Mills	999	6.13
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	264,029.94

Budget Uses

Expenditure Budget	0002	264,029.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,029.94
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	259,829.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	264,029.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	0.00
2016 INTL IC CE BUS	2015	84,400.00	0.00	16,880.00	0.00
2014 International Bus	2013	83,500.00	0.00	16,700.00	0.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	0.00
2011 International Bus	2010	81,000.00	0.00	16,200.00	0.00
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,342.79
Operating Reserve	0961	30,342.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	40.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,960.00
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	42,629.64

Budget Uses

Expenditure Budget	0002	42,629.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,629.64
Operating Reserve	0961	650.00
Unreserved Fund Balance Reappropriated	0970	41,979.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	650.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,629.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	349,190.03

Budget Uses

Expenditure Budget	0002	349,190.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	349,190.03
Operating Reserve	0961	4,700.00
Unreserved Fund Balance Reappropriated	0970	344,490.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,700.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	349,190.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	323,021.29

Budget Uses

Expenditure Budget	0002	323,021.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	323,021.29
Operating Reserve	0961	6,400.00
Unreserved Fund Balance Reappropriated	0970	316,621.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,400.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	323,021.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	719,151.65

Budget Uses

Expenditure Budget		0002	719,151.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	679,951.65
Operating Reserve		0961	9,500.00
Unreserved Fund Balance Reappropriated		0970	670,451.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	9,500.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,200.00	
District Tax Levy		1110	39,200.00
District Mills		999	2.74
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.74
Total Estimated Revenues to Fund Adopted Budget		0004	719,151.65

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	861,350

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Jennifer Tash

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,982.19	17,482.79	10%	17.14%	0.00	55,136.57	46,845.62	54.38
10 Transportation	2,200.00	0.05	20%	0.00%	0.00	2,200.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	9,100.00	1,820.00	20%	20.00%	2,082.88	7,017.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	113,282.19	19,302.84			2,082.88	64,353.69	46,845.62	54.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,707.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	195.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	187.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,538.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	451.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	76,653.61
C.	Maximum Budget Limit	(II-C)	95,035.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	85,268.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,367.40
H.	Maximum Budget Limit	(II-H)	117,412.73
I.	Highest Budget Without a Vote	(II-I)	101,982.19
J.	Highest Budget	(II-J)	117,412.73
K.	Highest Voted Amount	(II-K)	15,430.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,982.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,198.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,284.57
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,284.57	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,482.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,982.19
	1. BASE Budget Limit	(V-A1)	93,367.40	
	2. Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,707.90
	1. Direct State Aid Paid By State	(V-B1)	45,707.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		195.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		187.56
H.	Special Education Allowable Cost Payment	(V-H)		5,538.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		261.36
	1. Actual Non-Levy Revenue	(V-J1)	261.36	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,230.83
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,230.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,367.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		44.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.00
1.	District Property Tax Levy Mills	(V-U1)	10.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	101,982.19

Budget Uses

Expenditure Budget	0002	101,982.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	45,707.90
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	195.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,538.91
Data For Achievement	3116	187.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	225.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	35.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,230.83		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	46,845.62
Total Estimated Revenues to Fund Adopted Budget			0004	101,982.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

10 Transportation Fund

Adopted Budget	0001	2,200.00

Budget Uses

Expenditure Budget	0002	2,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,000.00
Contingency	0006	200.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.05
Operating Reserve	0961	0.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,100.00
State On-Schedule Trans Reimb	3210	1,100.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

14 Retirement Fund

Adopted Budget	0001	9,100.00

Budget Uses

Expenditure Budget	0002	9,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,902.88
Operating Reserve	0961	1,820.00
Unreserved Fund Balance Reappropriated	0970	2,082.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,017.12
Total Estimated Revenues to Fund Adopted Budget	0004	9,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-03242493

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

24 Lake

0477 Polson Elem

Submit ID: 0477-11786449

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,211	N/A	29,014,912

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pamela Clary

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
24 Lake
0477 Polson Elem

Submit ID: 0477-11786449

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,037,034.45	737,667.84	10%	9.18%	0.00	5,658,332.67	2,378,701.78	81.99
10 Transportation	955,457.00	143,319.00	20%	15.00%	165,672.66	150,072.66	639,711.68	22.05
11 Bus Depreciation	109,151.73	0.00	N/A	0.00%	0.00	0.00	109,151.73	3.76
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	2.76
14 Retirement	1,302,927.00	260,585.40	20%	20.00%	199,545.72	1,103,381.28		
17 Adult Education	30,000.00	592.19	35%	1.97%	15,317.03	0.00	14,682.97	0.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5.99	0.00	N/A	0.00%	5.99	0.00	0.00	0.00
29 Flexibility	89.16	0.00	N/A	0.00%	89.16	0.00	0.00	0.00
61 Building Reserve	630,812.39	0.00	N/A	0.00%	251,712.39	0.00	379,100.00	13.06
Total of All Funds	11,145,477.72	1,142,164.43			632,342.95	6,911,786.61	3,601,348.16	124.13

50 Debt Service Tax Jurisdiction								
24-0477	0.00	0.00	20-9-438	0.00%	9.18	0.00	0.00	0.00

Budget Report
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24 Lake

0477 Polson Elem

Submit ID: 0477-11786449

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	955
M1	POLSON 7-8	256

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,250,087.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	310,095.45
D.	At Risk Student	(I-D)	54,084.11
E.	Indian Education For All	(I-E)	26,351.36
F.	American Indian Achievement Gap	(I-F)	95,444.00
G.	Data For Achievement	(I-G)	25,237.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	374,971.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,903.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,191
B.	BASE Budget Limit	(II-B)	6,653,195.24
C.	Maximum Budget Limit	(II-C)	8,281,866.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	7,837,346.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,852,883.25
H.	Maximum Budget Limit	(II-H)	8,532,043.86
I.	Highest Budget Without a Vote	(II-I)	8,037,034.45
J.	Highest Budget	(II-J)	8,532,043.86
K.	Highest Voted Amount	(II-K)	495,009.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,037,034.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		737,667.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		737,667.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,037,034.45
1.	BASE Budget Limit	(V-A1)	6,852,883.25	
2.	Over-BASE Budget	(V-A2)	1,184,151.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,250,087.39
1.	Direct State Aid Paid By State	(V-B1)	3,250,087.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		310,095.45
D.	At Risk Student	(V-D)		54,084.11
E.	Indian Education For All	(V-E)		26,351.36
F.	American Indian Achievement Gap	(V-F)		95,444.00
G.	Data For Achievement	(V-G)		25,237.24
H.	Special Education Allowable Cost Payment	(V-H)		374,971.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,396.23
1.	Actual Non-Levy Revenue	(V-J1)	2,396.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,714,216.12
1.	State Guaranteed Tax Base Aid	(V-L1)	1,519,665.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,194,550.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,852,883.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,184,151.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.81
1.	District Property Tax Levy Mills	(V-U1)	40.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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24 Lake

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01 General Fund

Adopted Budget	0001	8,037,034.45

Budget Uses

Expenditure Budget	0002	8,037,034.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,250,087.39
Quality Educator	3111	310,095.45
At Risk Student	3112	54,084.11
Indian Education For All	3113	26,351.36
American Indian Achievement Gap	3114	95,444.00
State Spec Ed Allowable Cost Pymt to Districts	3115	374,971.35
Data For Achievement	3116	25,237.24
State Guaranteed Tax Base Aid	3120	1,519,665.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,396.23
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,194,550.58		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	2,378,701.78
Total Estimated Revenues to Fund Adopted Budget			0004	8,037,034.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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24 Lake

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10 Transportation Fund

Adopted Budget	0001	955,457.00

Budget Uses

Expenditure Budget	0002	955,457.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	145,072.66
Contingency	0006	5,000.00
Over-Schedule	0011	805,384.34
Fund Balance for Budget	TFS48	308,991.66
Operating Reserve	0961	143,319.00
Unreserved Fund Balance Reappropriated	0970	165,672.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	75,036.33
State On-Schedule Trans Reimb	3210	75,036.33
District Tax Levy	1110	639,711.68
District Mills	999	22.05
Total Estimated Revenues to Fund Adopted Budget	0004	955,457.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	109,151.73

Budget Uses

Expenditure Budget	0002	109,151.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	109,151.73
District Mills	999	3.76
Total Estimated Revenues to Fund Adopted Budget	0004	109,151.73

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 CHEVY MINI 0175	2018	6,000.00	0.00	1,200.00	600.00
2019 INTERNATIONAL 0277	2018	59,933.00	0.00	11,986.60	5,993.30
2019 THOMAS 0930	2018	49,221.00	0.00	9,844.20	4,922.10
2019 THOMAS 0931	2018	49,221.00	0.00	9,844.20	4,922.10
IC #44	2017	58,368.65	5,836.87	11,673.73	5,836.87
IC #45	2017	58,368.65	5,836.87	11,673.73	5,836.87
IC #46	2017	55,368.65	5,536.87	11,073.73	5,536.87
FREIGHTLINER #42	2016	47,682.00	8,582.76	9,536.40	4,768.20
IC #43	2016	110,533.33	13,369.34	22,106.67	11,053.34
FREIGHTLINER #41	2014	56,868.00	17,241.20	11,373.60	5,686.80
3671/INTERNATIONAL	2013	84,027.45	24,772.07	16,805.49	8,402.75
INTERNATIONAL/8837	2011	94,575.32	46,864.07	18,915.06	9,457.53
3406	2009	58,471.32	54,407.27	11,694.26	5,847.13
3407	2009	58,471.32	54,407.27	11,694.26	5,847.13
INTERNATIONAL 48 PASSENGER	2009	55,471.78	43,936.21	11,094.36	5,547.18
INTERNATIONAL - 6846	2007	48,029.21	55,644.53	9,605.84	4,802.92
INTERNATIONAL 07 - 6845	2007	46,307.43	53,649.77	9,261.49	4,630.75
INTERNATIONAL 84 PASSENGER- 5620	2006	45,942.09	58,834.92	9,188.42	4,594.21
5983	2005	28,776.11	39,654.18	5,755.22	1,755.00
1137	2003	37,588.20	51,752.99	7,517.64	2,314.66
1138	2003	37,588.20	54,790.26	7,517.64	796.02
8710	2002	46,603.08	69,904.62	N/A	NA
Total					109,151.73

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13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	2.76
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,302,927.00

Budget Uses

Expenditure Budget	0002	1,302,927.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	460,131.12
Operating Reserve	0961	260,585.40
Unreserved Fund Balance Reappropriated	0970	199,545.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,103,381.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,302,927.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,909.22
Operating Reserve	0961	592.19
Unreserved Fund Balance Reappropriated	0970	15,317.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,682.97
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5.99

Budget Uses

Expenditure Budget	0002	5.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	89.16

Budget Uses

Expenditure Budget	0002	89.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	89.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-0477

Taxable Value		29,014,912.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	9.18

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Submit ID: 0477-11786449

61 Building Reserve Fund

Adopted Budget		0001	630,812.39

Budget Uses

Expenditure Budget		0002	630,812.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	251,712.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	251,712.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	245,000.00	
Building Reserve Permissive Levy	1110(b)	134,100.00	
District Tax Levy		1110	379,100.00
District Mills		999	13.06
Building Reserves Voted Mills			8.44
Building Reserves Permissive Mills			4.62
Total Estimated Revenues to Fund Adopted Budget		0004	630,812.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2015	1,225,000.00	5	490,000.00	245,000.00	245,000.00
Total					245,000.00

Budget Report
FY 2019

24 Lake

0478 Polson H S

Submit ID: 0478-22922270

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	484	36,539,224

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pamela Clary

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

0478 Polson H S

Submit ID: 0478-22922270

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,875,452.90	144,549.17	10%	3.73%	0.00	2,550,992.86	1,324,460.04	36.25
10 Transportation	540,796.00	81,119.40	20%	15.00%	57,118.57	95,675.10	388,002.33	10.62
11 Bus Depreciation	95,523.43	0.00	N/A	0.00%	6,659.14	0.00	88,864.29	2.43
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	1.64
14 Retirement	765,204.00	153,040.80	20%	20.00%	100,145.52	665,058.48		
17 Adult Education	125,000.00	12,500.00	35%	10.00%	12,045.45	0.00	112,954.55	3.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,695.67	0.00	N/A	0.00%	3,695.67	0.00	0.00	0.00
29 Flexibility	37.43	0.00	N/A	0.00%	37.43	0.00	0.00	0.00
61 Building Reserve	322,380.95	0.00	N/A	0.00%	76,780.95	0.00	245,600.00	6.72
Total of All Funds	5,788,090.38	391,209.37			256,482.73	3,311,726.44	2,219,881.21	60.75

50 Debt Service **Tax Jurisdiction**								
0478	281,206.26	36,117.49	20-9-438	12.84%	19,745.12	0.00	261,461.14	7.16

Budget Report
FY 2019

24 Lake

0478 Polson H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 484 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,657,483.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,145.05
D.	At Risk Student	(I-D)	14,852.51
E.	Indian Education For All	(I-E)	10,531.84
F.	American Indian Achievement Gap	(I-F)	33,812.00
G.	Data For Achievement	(I-G)	10,086.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	111,422.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,617.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	486
B.	BASE Budget Limit	(II-B)	3,293,856.08
C.	Maximum Budget Limit	(II-C)	4,098,762.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	3,849,475.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,319,833.23
H.	Maximum Budget Limit	(II-H)	4,128,290.20
I.	Highest Budget Without a Vote	(II-I)	3,875,452.90
J.	Highest Budget	(II-J)	4,128,290.20
K.	Highest Voted Amount	(II-K)	252,837.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,875,452.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,549.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,549.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,875,452.90
1.	BASE Budget Limit	(V-A1)	3,319,833.23	
2.	Over-BASE Budget	(V-A2)	555,619.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,657,483.60
1.	Direct State Aid Paid By State	(V-B1)	1,657,483.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,145.05
D.	At Risk Student	(V-D)		14,852.51
E.	Indian Education For All	(V-E)		10,531.84
F.	American Indian Achievement Gap	(V-F)		33,812.00
G.	Data For Achievement	(V-G)		10,086.56
H.	Special Education Allowable Cost Payment	(V-H)		111,422.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,597.00
1.	Actual Non-Levy Revenue	(V-J1)	3,597.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,349,902.05
1.	State Guaranteed Tax Base Aid	(V-L1)	581,061.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	768,840.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,319,833.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		555,619.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.04
U.	Over-BASE Mills	(V-U)		15.21
1.	District Property Tax Levy Mills	(V-U1)	15.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

24 Lake

0478 Polson H S

Submit ID: 0478-22922270

01 General Fund

Adopted Budget	0001	3,875,452.90

Budget Uses

Expenditure Budget	0002	3,875,452.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,657,483.60
Quality Educator	3111	128,145.05
At Risk Student	3112	14,852.51
Indian Education For All	3113	10,531.84
American Indian Achievement Gap	3114	33,812.00
State Spec Ed Allowable Cost Pymt to Districts	3115	111,422.62
Data For Achievement	3116	10,086.56
State Guaranteed Tax Base Aid	3120	581,061.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,597.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	768,840.37		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	1,324,460.04
Total Estimated Revenues to Fund Adopted Budget			0004	3,875,452.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

24 Lake

0478 Polson H S

Submit ID: 0478-22922270

10 Transportation Fund

Adopted Budget	0001	540,796.00

Budget Uses

Expenditure Budget	0002	540,796.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,675.10
Contingency	0006	5,000.00
Over-Schedule	0011	445,120.90
Fund Balance for Budget	TFS48	138,237.97
Operating Reserve	0961	81,119.40
Unreserved Fund Balance Reappropriated	0970	57,118.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	47,837.55
State On-Schedule Trans Reimb	3210	47,837.55
District Tax Levy	1110	388,002.33
District Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	540,796.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0478 Polson H S

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11 Bus Depreciation Fund

Adopted Budget	0001	95,523.43

Budget Uses

Expenditure Budget	0002	95,523.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,659.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,659.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	88,864.29
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	95,523.43

Budget Report
FY 2019

24 Lake

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 CHEVY MINI 0175	2018	4,000.00	0.00	800.00	400.00
2019 INTERNATIONAL 0277	2018	29,967.00	0.00	5,993.40	2,996.70
2019 THOMAS 0930	2018	49,221.00	0.00	9,844.20	4,922.10
2019 THOMAS 0931	2018	49,221.00	0.00	9,844.20	4,922.10
IC #44	2017	37,152.43	3,715.25	7,430.49	3,715.25
IC #45	2017	37,152.43	3,715.25	7,430.49	3,715.25
IC #46	2017	38,902.98	3,890.30	7,780.60	3,890.30
FREIGHTLINER #42	2016	47,682.00	8,582.76	9,536.40	4,768.20
IC #43	2016	55,266.67	9,948.00	11,053.33	5,526.67
NEW 7039	2014	37,912.00	10,752.88	7,582.40	3,791.20
3671/INTERNATIONAL	2013	84,027.45	20,439.42	16,805.49	8,402.75
INTERNATIONAL/0713	2011	28,973.60	12,278.18	5,794.72	2,897.36
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	16,478.84	6,227.08	3,113.54
3406	2009	39,980.88	32,910.09	7,996.18	3,998.09
3407	2009	38,980.88	32,810.09	7,796.18	3,898.09
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	58,569.46	16,641.54	8,320.77
2008 INTERNATIONAL - 5194	2008	34,574.80	32,760.40	6,914.96	3,457.48
INTERNATIONAL - 6846	2007	32,019.47	34,327.01	6,403.89	3,201.95
INTERNATIONAL 07 - 6845	2007	30,871.62	33,096.32	6,174.32	3,087.16
INTERNATIONAL 84 PASSENGER - 5620	2006	30,628.06	36,768.98	6,125.61	3,062.80
5983	2005	19,184.06	25,323.74	3,836.81	1,726.18
1137	2003	25,058.80	33,078.61	5,011.76	0.00
1138	2003	25,058.80	33,078.61	5,011.76	2,254.80
8710	2002	31,068.72	41,011.98	6,213.74	2,795.55
Total					88,864.29

Budget Report
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13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	765,204.00

Budget Uses

Expenditure Budget	0002	765,204.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	253,186.32
Operating Reserve	0961	153,040.80
Unreserved Fund Balance Reappropriated	0970	100,145.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	665,058.48
Total Estimated Revenues to Fund Adopted Budget	0004	765,204.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,545.45
Operating Reserve	0961	12,500.00
Unreserved Fund Balance Reappropriated	0970	12,045.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,954.55
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	3,695.67

Budget Uses

Expenditure Budget	0002	3,695.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,695.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,695.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,695.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	37.43

Budget Uses

Expenditure Budget	0002	37.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0478

Taxable Value		36,539,224.00
Adopted Budget	0001	281,206.26

Budget Uses

Expenditure Budget	0002	281,206.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,862.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	36,117.49
Unreserved Fund Balance Reappropriated	0970	19,745.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	261,461.14
Jurisdiction Mills	999	7.16
Total Estimated Revenues to Fund Adopted Budget	0004	281,206.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	06/20/2013	06/30/2023	2,491,000.00	1,060,000.00	250,000.00	30,856.26	350.00
Total Bond Requirements							281,206.26
Total Debt Service Requirements						0002	281,206.26

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	322,380.95

Budget Uses

Expenditure Budget		0002	322,380.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,780.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,780.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	182,000.00	
Building Reserve Permissive Levy	1110(b)	63,600.00	
District Tax Levy		1110	245,600.00
District Mills		999	6.72
Building Reserves Voted Mills			4.98
Building Reserves Permissive Mills			1.74
Total Estimated Revenues to Fund Adopted Budget		0004	322,380.95

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2015	910,000.00	5	364,000.00	182,000.00	182,000.00
Total					182,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	737	N/A	8,184,817

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wanda Kirn

(Signature) (Date)

Chairperson, School Trustees: Debra McGowan

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,354,351.88	354,009.22	10%	8.13%	0.00	4,011,614.87	342,737.01	41.89
10 Transportation	460,618.00	92,123.60	20%	20.00%	19,962.27	62,073.00	378,582.73	46.25
11 Bus Depreciation	894,391.57	0.00	N/A	0.00%	779,741.57	0.00	114,650.00	14.01
13 Tuition	626.21		N/A		626.21	0.00	0.00	0.00
14 Retirement	953,400.00	190,680.00	20%	20.00%	40,901.81	912,498.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,268.86	0.00	N/A	0.00%	21,268.86	0.00	0.00	0.00
29 Flexibility	289,032.26	0.00	N/A	0.00%	239,032.26	50,000.00	0.00	0.00
61 Building Reserve	13,500.00	0.00	N/A	0.00%	0.00	0.00	13,500.00	1.65
Total of All Funds	6,987,188.78	636,812.82			1,101,532.98	5,036,186.06	849,469.74	103.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	601
M1	POPLAR 7-8	136

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,998,992.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,249.50
D.	At Risk Student	(I-D)	66,004.93
E.	Indian Education For All	(I-E)	16,037.12
F.	American Indian Achievement Gap	(I-F)	148,730.00
G.	Data For Achievement	(I-G)	15,359.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	228,110.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,505.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	710
B.	BASE Budget Limit	(II-B)	4,192,942.73
C.	Maximum Budget Limit	(II-C)	5,191,817.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,192,942.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,354,351.88
H.	Maximum Budget Limit	(II-H)	5,385,622.41
I.	Highest Budget Without a Vote	(II-I)	4,354,351.88
J.	Highest Budget	(II-J)	5,385,622.41
K.	Highest Voted Amount	(II-K)	1,031,270.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,354,351.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		354,009.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		354,009.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,354,351.88
1.	BASE Budget Limit	(V-A1)	4,354,351.88	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,998,992.94
1.	Direct State Aid Paid By State	(V-B1)	1,998,992.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,249.50
D.	At Risk Student	(V-D)		66,004.93
E.	Indian Education For All	(V-E)		16,037.12
F.	American Indian Achievement Gap	(V-F)		148,730.00
G.	Data For Achievement	(V-G)		15,359.08
H.	Special Education Allowable Cost Payment	(V-H)		228,110.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,385.96
1.	Actual Non-Levy Revenue	(V-J1)	7,385.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,662,481.46
1.	State Guaranteed Tax Base Aid	(V-L1)	1,319,744.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	342,737.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,354,351.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,354,351.88

Budget Uses

Expenditure Budget	0002	4,354,351.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,998,992.94
Quality Educator	3111	211,249.50
At Risk Student	3112	66,004.93
Indian Education For All	3113	16,037.12
American Indian Achievement Gap	3114	148,730.00
State Spec Ed Allowable Cost Pymt to Districts	3115	228,110.89
Data For Achievement	3116	15,359.08
State Guaranteed Tax Base Aid	3120	1,319,744.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	104.23
Interest Earnings	1510	7,281.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	342,737.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	342,737.01
Total Estimated Revenues to Fund Adopted Budget			0004	4,354,351.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	460,618.00

Budget Uses

Expenditure Budget	0002	460,618.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,430.00
Contingency	0006	5,643.00
Over-Schedule	0011	398,545.00
Fund Balance for Budget	TFS48	112,085.87
Operating Reserve	0961	92,123.60
Unreserved Fund Balance Reappropriated	0970	19,962.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	31,036.50
State On-Schedule Trans Reimb	3210	31,036.50
District Tax Levy	1110	378,582.73
District Mills	999	46.25
Total Estimated Revenues to Fund Adopted Budget	0004	460,618.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	894,391.57

Budget Uses

Expenditure Budget	0002	894,391.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	779,741.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	779,741.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	114,650.00
District Mills	999	14.01
Total Estimated Revenues to Fund Adopted Budget	0004	894,391.57

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
'17 International	2016	87,200.00	17,440.00	17,440.00	17,440.00
2012 BLUE BIRD	2016	84,000.00	33,600.00	16,800.00	16,800.00
2015 Bluebird	2015	86,000.00	68,800.00	17,200.00	17,200.00
2016 ICRP	2015	65,950.00	39,570.00	13,190.00	13,190.00
2014 ICRP Bluebird	2013	86,700.00	86,700.00	17,340.00	17,340.00
2011 Blue Bird Bus	2011	79,900.00	95,880.00	15,980.00	15,980.00
2012 Blue Bird Bus	2011	83,500.00	100,200.00	16,700.00	16,700.00
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
1999 FRTLNR SNB19829 #14	2000	61,500.00	92,250.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					114,650.00

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13 Tuition Fund

Adopted Budget	0001	626.21

Budget Uses

Expenditure Budget	0002	626.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	626.21
Unreserved Fund Balance Reappropriated	0970	626.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	626.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	953,400.00

Budget Uses

Expenditure Budget	0002	953,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	231,581.81
Operating Reserve	0961	190,680.00
Unreserved Fund Balance Reappropriated	0970	40,901.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	912,498.19
Total Estimated Revenues to Fund Adopted Budget	0004	953,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,268.86

Budget Uses

Expenditure Budget	0002	21,268.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,268.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,268.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,268.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	289,032.26

Budget Uses

Expenditure Budget	0002	289,032.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	239,032.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	239,032.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	289,032.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	13,500.00

Budget Uses

Expenditure Budget		0002	13,500.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,500.00	
District Tax Levy		1110	13,500.00
District Mills		999	1.65
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.65
Total Estimated Revenues to Fund Adopted Budget		0004	13,500.00

Budget Report
FY 2019

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	225	5,983,168

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wanda Kirn

(Signature) (Date)

Chairperson, School Trustees: Debra McGowan

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,794,855.35	178,415.69	10%	9.94%	0.00	1,670,037.34	124,818.01	20.87
10 Transportation	192,000.00	38,400.00	20%	20.00%	46,987.56	33,000.00	112,012.44	18.72
11 Bus Depreciation	454,627.00	0.00	N/A	0.00%	365,428.20	0.00	89,198.80	14.91
13 Tuition	10.39		N/A		10.39	0.00	0.00	0.00
14 Retirement	378,000.00	75,600.00	20%	20.00%	47,312.07	330,687.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,018.08	0.00	N/A	0.00%	13,018.08	0.00	0.00	0.00
29 Flexibility	432,972.56	0.00	N/A	0.00%	392,972.56	40,000.00	0.00	0.00
61 Building Reserve	30,000.00	0.00	N/A	0.00%	0.00	0.00	30,000.00	5.01
Total of All Funds	3,295,483.38	292,415.69			865,728.86	2,073,725.27	356,029.25	59.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 225

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	851,819.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,562.00
D.	At Risk Student	(I-D)	20,359.59
E.	Indian Education For All	(I-E)	4,896.00
F.	American Indian Achievement Gap	(I-F)	46,010.00
G.	Data For Achievement	(I-G)	4,689.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	74,878.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,519.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	229
B.	BASE Budget Limit	(II-B)	1,789,583.59
C.	Maximum Budget Limit	(II-C)	2,218,648.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,789,583.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,794,855.35
H.	Maximum Budget Limit	(II-H)	2,220,909.67
I.	Highest Budget Without a Vote	(II-I)	1,794,855.35
J.	Highest Budget	(II-J)	2,220,909.67
K.	Highest Voted Amount	(II-K)	426,054.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,794,855.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		178,415.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		178,415.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,794,855.35
1.	BASE Budget Limit	(V-A1)	1,794,855.35	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		851,819.29
1.	Direct State Aid Paid By State	(V-B1)	851,819.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,562.00
D.	At Risk Student	(V-D)		20,359.59
E.	Indian Education For All	(V-E)		4,896.00
F.	American Indian Achievement Gap	(V-F)		46,010.00
G.	Data For Achievement	(V-G)		4,689.00
H.	Special Education Allowable Cost Payment	(V-H)		74,878.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,501.39
1.	Actual Non-Levy Revenue	(V-J1)	3,501.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		699,139.54
1.	State Guaranteed Tax Base Aid	(V-L1)	574,321.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	124,818.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,794,855.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.87
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,794,855.35

Budget Uses

Expenditure Budget	0002	1,794,855.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	851,819.29
Quality Educator	3111	89,562.00
At Risk Student	3112	20,359.59
Indian Education For All	3113	4,896.00
American Indian Achievement Gap	3114	46,010.00
State Spec Ed Allowable Cost Pymt to Districts	3115	74,878.54
Data For Achievement	3116	4,689.00
State Guaranteed Tax Base Aid	3120	574,321.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	51.94
Interest Earnings	1510	3,449.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	124,818.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	124,818.01
Total Estimated Revenues to Fund Adopted Budget			0004	1,794,855.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

10 Transportation Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,000.00
Contingency	0006	3,000.00
Over-Schedule	0011	159,000.00
Fund Balance for Budget	TFS48	85,387.56
Operating Reserve	0961	38,400.00
Unreserved Fund Balance Reappropriated	0970	46,987.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	16,500.00
State On-Schedule Trans Reimb	3210	16,500.00
District Tax Levy	1110	112,012.44
District Mills	999	18.72
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	454,627.00

Budget Uses

Expenditure Budget	0002	454,627.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,428.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365,428.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	89,198.80
District Mills	999	14.91
Total Estimated Revenues to Fund Adopted Budget	0004	454,627.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 All American	2017	191,989.00	38,397.80	38,397.80	38,397.80
2008 MCI	2008	405,602.00	557,602.00	81,120.40	50,801.00
Total					89,198.80

13 Tuition Fund

Adopted Budget	0001	10.39

Budget Uses

Expenditure Budget	0002	10.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.39
Unreserved Fund Balance Reappropriated	0970	10.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0776 Poplar H S

Submit ID: 0776-57134148

14 Retirement Fund

Adopted Budget	0001	378,000.00

Budget Uses

Expenditure Budget	0002	378,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,912.07
Operating Reserve	0961	75,600.00
Unreserved Fund Balance Reappropriated	0970	47,312.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	330,687.93
Total Estimated Revenues to Fund Adopted Budget	0004	378,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,018.08

Budget Uses

Expenditure Budget	0002	13,018.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,018.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,018.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,018.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

29 Flexibility Fund

Adopted Budget	0001	432,972.56

Budget Uses

Expenditure Budget	0002	432,972.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	392,972.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	392,972.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	40,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	432,972.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
43 Roosevelt

0776 Poplar H S

Submit ID: 0776-57134148

61 Building Reserve Fund

Adopted Budget		0001	30,000.00

Budget Uses

Expenditure Budget		0002	30,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,000.00	
District Tax Levy		1110	30,000.00
District Mills		999	5.01
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.01
Total Estimated Revenues to Fund Adopted Budget		0004	30,000.00

Budget Report
FY 2019

32 Missoula

0589 Potomac Elem

Submit ID: 0589-28349290

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 98	N/A	1,845,042

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Thornton

(Signature) (Date)

Chairperson, School Trustees: Cliff Vann

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0589 Potomac Elem

Submit ID: 0589-28349290

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	710,630.70	89,082.82	10%	12.54%	9,269.36	571,249.36	130,111.98	70.52
10 Transportation	142,096.55	28,419.31	20%	20.00%	11,217.13	30,979.21	99,900.21	54.15
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,223.28		N/A		330.41	3.34	19,889.53	10.78
14 Retirement	103,470.74	20,694.15	20%	20.00%	24,526.35	78,944.39		
17 Adult Education	11,963.64	0.00	35%	0.00%	11,894.59	69.05	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,573.28	0.00	N/A	0.00%	5,500.20	73.08	0.00	0.00
29 Flexibility	1,856.54	0.00	N/A	0.00%	1,832.61	23.93	0.00	0.00
61 Building Reserve	27,656.38	0.00	N/A	0.00%	9,034.36	343.24	18,450.40	10.00
Total of All Funds	1,023,471.11	138,196.28			73,605.01	681,685.60	268,352.12	145.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

0589 Potomac Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	78 *
M1	POTOMAC 7-8	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	327,666.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,450.00
D.	At Risk Student	(I-D)	3,315.17
E.	Indian Education For All	(I-E)	2,132.48
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	2,042.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	16,136.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,768.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,820.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	648,010.47
C.	Maximum Budget Limit	(II-C)	806,203.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	707,347.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	651,293.99
H.	Maximum Budget Limit	(II-H)	810,443.54
I.	Highest Budget Without a Vote	(II-I)	710,630.70
J.	Highest Budget	(II-J)	810,443.54
K.	Highest Voted Amount	(II-K)	99,812.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	710,630.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		71,063.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		18,019.75
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	18,019.75	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,269.36
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	9,269.36	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,352.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		710,630.70
	1. BASE Budget Limit	(V-A1)	651,293.99	
	2. Over-BASE Budget	(V-A2)	59,336.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		327,666.82
	1. Direct State Aid Paid By State	(V-B1)	327,666.82	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,450.00
D.	At Risk Student	(V-D)		3,315.17
E.	Indian Education For All	(V-E)		2,132.48
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		2,042.32
H.	Special Education Allowable Cost Payment	(V-H)		16,136.06
I.	Remaining Fund Balance Available	(V-I)		9,269.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,183.31
	1. Actual Non-Levy Revenue	(V-J1)	2,183.31	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		255,670.47
	1. State Guaranteed Tax Base Aid	(V-L1)	184,895.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,775.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		651,293.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		59,336.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.16
1.	District Property Tax Levy Mills	(V-U1)	32.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0589 Potomac Elem

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01 General Fund

Adopted Budget	0001	710,630.70

Budget Uses

Expenditure Budget	0002	710,630.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,269.36
Direct State Aid	3110	327,666.82
Quality Educator	3111	32,450.00
At Risk Student	3112	3,315.17
Indian Education For All	3113	2,132.48
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	16,136.06
Data For Achievement	3116	2,042.32
State Guaranteed Tax Base Aid	3120	184,895.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,183.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	70,775.27		
Over-BASE Levy	1110(c)	59,336.71		
District Tax Levy			1110	130,111.98
Total Estimated Revenues to Fund Adopted Budget			0004	710,630.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	142,096.55

Budget Uses

Expenditure Budget	0002	142,096.55
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,162.92
Contingency	0006	2,816.29
Over-Schedule	0011	111,117.34
Fund Balance for Budget	TFS48	39,636.44
Operating Reserve	0961	28,419.31
Unreserved Fund Balance Reappropriated	0970	11,217.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,489.60
State On-Schedule Trans Reimb	3210	15,489.61
District Tax Levy	1110	99,900.21
District Mills	999	54.15
Total Estimated Revenues to Fund Adopted Budget	0004	142,096.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	20,223.28

Budget Uses

Expenditure Budget	0002	20,223.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	330.41
Unreserved Fund Balance Reappropriated	0970	330.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.34
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,889.53
District Mills	999	10.78
Total Estimated Revenues to Fund Adopted Budget	0004	20,223.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0589 Potomac Elem

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14 Retirement Fund

Adopted Budget	0001	103,470.74

Budget Uses

Expenditure Budget	0002	103,470.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,220.50
Operating Reserve	0961	20,694.15
Unreserved Fund Balance Reappropriated	0970	24,526.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,944.39
Total Estimated Revenues to Fund Adopted Budget	0004	103,470.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
32 Missoula

0589 Potomac Elem

Submit ID: 0589-28349290

17 Adult Education Fund

Adopted Budget	0001	11,963.64

Budget Uses

Expenditure Budget	0002	11,963.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,894.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,894.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	69.05
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,963.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	5,573.28

Budget Uses

Expenditure Budget	0002	5,573.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,500.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,500.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	73.08
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,573.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	1,856.54

Budget Uses

Expenditure Budget	0002	1,856.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,832.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,832.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	23.93
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,856.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0589 Potomac Elem

Submit ID: 0589-28349290

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0589 Potomac Elem

Submit ID: 0589-28349290

61 Building Reserve Fund

Adopted Budget		0001	27,656.38

Budget Uses

Expenditure Budget		0002	27,656.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,034.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,034.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	171.62
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,450.40	
District Tax Levy		1110	18,450.40
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	27,656.38

Budget Report
FY 2019

38 Powder River

Submit ID: 0706-18017991

0706 Powder River Co Dist H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	88	14,462,073

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	88	14,378,726
Non-located - 06 Carter	N/A	0	83,347

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Craig Randall

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

38 Powder River

Submit ID: 0706-18017991

0706 Powder River Co Dist H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,226,088.94	122,959.84	10%	10.03%	1,100.89	605,457.62	619,530.43	42.84
10 Transportation	410,000.00	82,000.00	20%	20.00%	123,796.91	286,203.09	0.00	0.00
11 Bus Depreciation	388,252.21	0.00	N/A	0.00%	360,801.01	27,451.20	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	146,000.00	29,200.00	20%	20.00%	26,821.44	119,178.56		
17 Adult Education	9,021.47	0.00	35%	0.00%	9,021.47	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	88,453.97	0.00	N/A	0.00%	88,453.97	0.00	0.00	0.00
29 Flexibility	143,144.98	0.00	N/A	0.00%	113,144.98	30,000.00	0.00	0.00
61 Building Reserve	622,990.61	0.00	N/A	0.00%	622,990.61	0.00	0.00	0.00
Total of All Funds	3,033,952.18	234,159.84			1,346,131.28	1,068,290.47	619,530.43	42.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

38 Powder River **Submit ID: 0706-18017991**

0706 Powder River Co Dist H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 88 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	419,594.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,971.37
D.	At Risk Student	(I-D)	1,997.22
E.	Indian Education For All	(I-E)	1,914.88
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	1,833.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,841.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,613.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,957.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	866,405.39
C.	Maximum Budget Limit	(II-C)	1,078,272.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	306,949.65
E.	Adopted Budget	(II-E)	1,222,720.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	809,362.32
H.	Maximum Budget Limit	(II-H)	1,005,773.15
I.	Highest Budget Without a Vote	(II-I)	1,118,226.39
J.	Highest Budget	(II-J)	1,226,088.94
K.	Highest Voted Amount	(II-K)	107,862.55
L.	Amount Approved on Ballot by Voters	(II-L)	107,862.55
M.	Adopted Budget	(II-M)	1,226,088.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		122,608.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		350.95
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	350.95	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,100.89
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,100.89	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,060.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,226,088.94
	1. BASE Budget Limit	(V-A1)	809,362.32	
	2. Over-BASE Budget	(V-A2)	416,726.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		419,594.43
	1. Direct State Aid Paid By State	(V-B1)	419,594.43	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,971.37
D.	At Risk Student	(V-D)		1,997.22
E.	Indian Education For All	(V-E)		1,914.88
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		1,833.92
H.	Special Education Allowable Cost Payment	(V-H)		10,841.04
I.	Remaining Fund Balance Available	(V-I)		1,100.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		105,797.62
	1. Actual Non-Levy Revenue	(V-J1)	797.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	105,000.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		230,240.95
	1. State Guaranteed Tax Base Aid	(V-L1)	27,437.14	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	202,803.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		809,362.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,726.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		416,726.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.02
U.	Over-BASE Mills	(V-U)		28.82
1.	District Property Tax Levy Mills	(V-U1)	28.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,226,088.94

Budget Uses

Expenditure Budget	0002	1,226,088.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,100.89
Direct State Aid	3110	419,594.43
Quality Educator	3111	34,971.37
At Risk Student	3112	1,997.22
Indian Education For All	3113	1,914.88
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,841.04
Data For Achievement	3116	1,833.92
State Guaranteed Tax Base Aid	3120	27,437.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	797.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	105,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	202,803.81		
Over-BASE Levy	1110(c)	416,726.62		
District Tax Levy			1110	619,530.43
Total Estimated Revenues to Fund Adopted Budget			0004	1,226,088.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	410,000.00

Budget Uses

Expenditure Budget	0002	410,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	229,561.20
Contingency	0006	22,956.12
Over-Schedule	0011	157,482.68
Fund Balance for Budget	TFS48	205,796.91
Operating Reserve	0961	82,000.00
Unreserved Fund Balance Reappropriated	0970	123,796.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	33,685.77
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	126,258.66
State On-Schedule Trans Reimb	3210	126,258.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	388,252.21

Budget Uses

Expenditure Budget	0002	388,252.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	360,801.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	360,801.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	27,451.20
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	388,252.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	3,344.34	834.00	834.00
Elementary Base Station Radio	2013	1,022.00	1,020.80	204.40	204.40
High School Base Radio	2013	769.00	763.60	153.80	153.80
dvr camera system	2010	1,690.00	2,366.00	338.00	169.00
radio 5	2010	450.00	630.00	90.00	45.00
radio 6	2010	450.00	630.00	90.00	45.00
1999 Prevost H-341 Coach	2007	130,000.00	168,100.00	26,000.00	26,000.00
TMC-MCI BUS	1997	130,822.00	196,233.00	N/A	NA
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					27,451.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	146,000.00

Budget Uses

Expenditure Budget	0002	146,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,021.44
Operating Reserve	0961	29,200.00
Unreserved Fund Balance Reappropriated	0970	26,821.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,178.56
Total Estimated Revenues to Fund Adopted Budget	0004	146,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	9,021.47

Budget Uses

Expenditure Budget	0002	9,021.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,021.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,021.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,021.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	88,453.97

Budget Uses

Expenditure Budget	0002	88,453.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,453.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,453.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,453.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	143,144.98

Budget Uses

Expenditure Budget	0002	143,144.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,144.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,144.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	143,144.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	622,990.61

Budget Uses

Expenditure Budget		0002	622,990.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	622,990.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	622,990.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	622,990.61

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0713 Powell County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	201	18,084,954

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	192	17,580,086
Non-located - 12 Deer Lodge	N/A	9	504,868

The final budget is approved as set forth in this document.

Certification

District Clerk: Annette Meagher

(Signature) (Date)

Chairperson, School Trustees: Maureen Mannix

(Signature) (Date)

County Superintendent: Rick Duncan

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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0713 Powell County H S

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,374,982.52	151,241.64	10%	6.37%	0.00	1,187,759.50	1,187,223.02	65.65
10 Transportation	135,000.00	4,825.48	20%	3.57%	0.00	31,346.21	103,653.79	5.73
11 Bus Depreciation	158,300.67	0.00	N/A	0.00%	96,293.87	180.99	61,825.81	3.42
13 Tuition	44,000.00		N/A		1,435.69	196.44	42,367.87	2.34
14 Retirement	305,000.00	61,000.00	20%	20.00%	23,361.42	281,638.58		
17 Adult Education	38,000.00	0.00	35%	0.00%	9,012.55	102.07	28,885.38	1.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,232.52	0.00	N/A	0.00%	5,916.76	336.76	72,979.00	4.04
29 Flexibility	263.71	0.00	N/A	0.00%	263.48	0.23	0.00	0.00
61 Building Reserve	126,706.38	0.00	N/A	0.00%	90,806.38	0.00	35,900.00	1.99
Total of All Funds	3,261,485.80	217,067.12			227,090.15	1,501,560.78	1,532,834.87	84.77

50 Debt Service **Tax Jurisdiction**								
0713	420,450.00	0.00	20-9-438	0.00%	0.00	2,302.88	418,147.12	23.12

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 201 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	776,404.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,920.55
D.	At Risk Student	(I-D)	5,603.55
E.	Indian Education For All	(I-E)	4,373.76
F.	American Indian Achievement Gap	(I-F)	3,424.00
G.	Data For Achievement	(I-G)	4,188.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	55,372.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,987.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,189.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,611,754.96
C.	Maximum Budget Limit	(II-C)	2,019,213.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	766,206.24
E.	Adopted Budget	(II-E)	2,377,961.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,551,565.12
H.	Maximum Budget Limit	(II-H)	1,934,897.77
I.	Highest Budget Without a Vote	(II-I)	2,284,982.52
J.	Highest Budget	(II-J)	2,380,800.53
K.	Highest Voted Amount	(II-K)	95,818.01
L.	Amount Approved on Ballot by Voters	(II-L)	90,000.00
M.	Adopted Budget	(II-M)	2,374,982.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,241.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,241.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,374,982.52
1.	BASE Budget Limit	(V-A1)	1,551,565.12	
2.	Over-BASE Budget	(V-A2)	823,417.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		776,404.13
1.	Direct State Aid Paid By State	(V-B1)	776,404.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,920.55
D.	At Risk Student	(V-D)		5,603.55
E.	Indian Education For All	(V-E)		4,373.76
F.	American Indian Achievement Gap	(V-F)		3,424.00
G.	Data For Achievement	(V-G)		4,188.84
H.	Special Education Allowable Cost Payment	(V-H)		55,372.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,032.74
1.	Actual Non-Levy Revenue	(V-J1)	4,958.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,074.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		4,076.61
L.	BASE Levy Requirements	(V-L)		629,168.30
1.	State Guaranteed Tax Base Aid	(V-L1)	265,362.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	363,805.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,551,565.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		823,417.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		823,417.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.12
U.	Over-BASE Mills	(V-U)		45.53
1.	District Property Tax Levy Mills	(V-U1)	45.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
39 Powell

Submit ID: 0713-17359702

0713 Powell County H S

01 General Fund

Adopted Budget	0001	2,374,982.52

Budget Uses

Expenditure Budget	0002	2,374,982.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	776,404.13
Quality Educator	3111	62,920.55
At Risk Student	3112	5,603.55
Indian Education For All	3113	4,373.76
American Indian Achievement Gap	3114	3,424.00
State Spec Ed Allowable Cost Pymt to Districts	3115	55,372.64
Data For Achievement	3116	4,188.84
State Guaranteed Tax Base Aid	3120	265,362.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	128.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	4,830.74

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	1,074.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	4,076.61
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	363,805.62		
Over-BASE Levy	1110(c)	823,417.40		
District Tax Levy			1110	1,187,223.02
Total Estimated Revenues to Fund Adopted Budget			0004	2,374,982.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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39 Powell

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10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	5,000.00

Transportation Schedule Data

On-Schedule	0005	28,000.00
Contingency	0006	2,800.00
Over-Schedule	0011	104,200.00
Fund Balance for Budget	TFS48	4,825.48
Operating Reserve	0961	4,825.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	76.22
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	13.43
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	456.56
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,400.00
State On-Schedule Trans Reimb	3210	15,400.00
District Tax Levy	1110	103,653.79
District Mills	999	5.73
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
39 Powell

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0713 Powell County H S

11 Bus Depreciation Fund

Adopted Budget	0001	158,300.67

Budget Uses

Expenditure Budget	0002	158,300.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,293.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,293.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	180.99
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	61,825.81
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	158,300.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird All American	2018	149,000.00	0.00	29,800.00	29,800.00
2013 IC Integrated RE C Bus	2012	153,534.00	122,827.20	30,706.80	30,706.80
96 INTERNATIONAL	2009	15,000.00	21,000.00	3,000.00	1,500.00
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					62,006.80

13 Tuition Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	2,000.00
Fund Balance for Budget	TFS48	1,435.69
Unreserved Fund Balance Reappropriated	0970	1,435.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4.98
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	191.46
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,367.87
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,361.42
Operating Reserve	0961	61,000.00
Unreserved Fund Balance Reappropriated	0970	23,361.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	281,638.58
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,012.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,012.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	3.88
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	98.19
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,885.38
District Mills	999	1.60
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,232.52

Budget Uses

Expenditure Budget	0002	79,232.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,916.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,916.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.75
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	333.01
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	72,979.00
District Mills	999	4.04
Total Estimated Revenues to Fund Adopted Budget	0004	79,232.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	263.71

Budget Uses

Expenditure Budget	0002	263.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	263.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.23
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	263.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund
0713

Taxable Value		18,084,954.00
Adopted Budget	0001	420,450.00

Budget Uses

Expenditure Budget	0002	420,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-13,999.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	411.99
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	1,890.89
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	418,147.12
Jurisdiction Mills	999	23.12
Total Estimated Revenues to Fund Adopted Budget	0004	420,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	3,945,000.00	265,000.00	148,550.00	400.00
Total Bond Requirements							413,950.00

SIDs

Issue Type	Amount
High School	6,500.00
Total SID Requirements	6,500.00

Total Debt Service Requirements	0002	420,450.00

Budget Report
FY 2019

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61 Building Reserve Fund

Adopted Budget		0001	126,706.38

Budget Uses

Expenditure Budget		0002	126,706.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,806.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,806.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,900.00	
District Tax Levy		1110	35,900.00
District Mills		999	1.99
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.99
Total Estimated Revenues to Fund Adopted Budget		0004	126,706.38

Budget Report
FY 2019

50 Teton

0894 Power Elem

Submit ID: 0894-11446133

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	84	N/A	2,239,191

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ken May

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0894 Power Elem

Submit ID: 0894-11446133

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	727,428.93	133,335.65	10%	18.33%	0.00	486,968.38	240,460.55	107.38
10 Transportation	88,000.00	17,600.00	20%	20.00%	28,557.27	41,257.06	18,185.67	8.12
11 Bus Depreciation	152,071.64	0.00	N/A	0.00%	117,084.14	200.00	34,787.50	15.54
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	95,000.00	17,000.00	20%	17.89%	774.91	94,225.09		
17 Adult Education	6,571.84	0.00	35%	0.00%	6,663.15	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,637.59	0.00	N/A	0.00%	46,637.59	0.00	7,000.00	3.13
29 Flexibility	56,361.93	0.00	N/A	0.00%	56,361.93	0.00	0.00	0.00
61 Building Reserve	101,532.60	0.00	N/A	0.00%	88,668.60	0.00	12,864.00	5.74
Total of All Funds	1,280,604.53	167,935.65			344,747.59	622,650.53	313,297.72	139.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0894 Power Elem

Submit ID: 0894-11446133

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	60
M1	POWER 7-8	24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	295,676.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,276.94
D.	At Risk Student	(I-D)	2,380.83
E.	Indian Education For All	(I-E)	1,827.84
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,750.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,647.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,215.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,920.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	510,766.46
C.	Maximum Budget Limit	(II-C)	629,911.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	153,323.50
E.	Adopted Budget	(II-E)	664,089.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	589,232.79
H.	Maximum Budget Limit	(II-H)	727,428.93
I.	Highest Budget Without a Vote	(II-I)	727,428.93
J.	Highest Budget	(II-J)	727,428.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	727,428.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		72,742.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		60,592.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	60,592.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		133,335.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		727,428.93
1.	BASE Budget Limit	(V-A1)	589,232.79	
2.	Over-BASE Budget	(V-A2)	138,196.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		295,676.65
1.	Direct State Aid Paid By State	(V-B1)	295,676.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,276.94
D.	At Risk Student	(V-D)		2,380.83
E.	Indian Education For All	(V-E)		1,827.84
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,750.56
H.	Special Education Allowable Cost Payment	(V-H)		12,647.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,466.13
1.	Actual Non-Levy Revenue	(V-J1)	1,466.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		3,186.35
L.	BASE Levy Requirements	(V-L)		235,591.61
1.	State Guaranteed Tax Base Aid	(V-L1)	133,327.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,264.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		589,232.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		138,196.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		138,196.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		45.66
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.72
1.	District Property Tax Levy Mills	(V-U1)	61.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
50 Teton

0894 Power Elem

Submit ID: 0894-11446133

01 General Fund

Adopted Budget	0001	727,428.93

Budget Uses

Expenditure Budget	0002	727,428.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	295,676.65
Quality Educator	3111	34,276.94
At Risk Student	3112	2,380.83
Indian Education For All	3113	1,827.84
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,647.88
Data For Achievement	3116	1,750.56
State Guaranteed Tax Base Aid	3120	133,327.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,466.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	3,186.35
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,264.41		
Over-BASE Levy	1110(c)	138,196.14		
District Tax Levy			1110	240,460.55
Total Estimated Revenues to Fund Adopted Budget			0004	727,428.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
50 Teton

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10 Transportation Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,506.42
Contingency	0006	3,750.64
Over-Schedule	0011	46,742.94
Fund Balance for Budget	TFS48	46,157.27
Operating Reserve	0961	17,600.00
Unreserved Fund Balance Reappropriated	0970	28,557.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,628.53
State On-Schedule Trans Reimb	3210	20,628.53
District Tax Levy	1110	18,185.67
District Mills	999	8.12
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

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11 Bus Depreciation Fund

Adopted Budget	0001	152,071.64

Budget Uses

Expenditure Budget	0002	152,071.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,084.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,084.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,787.50
District Mills	999	15.54
Total Estimated Revenues to Fund Adopted Budget	0004	152,071.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
09-Mid Bus	2018	17,500.00	0.00	3,500.00	1,750.00
17-1-9358	2017	42,750.00	0.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	27,089.80	8,544.90	8,544.90
Radio 02,98, Base	2013	650.00	650.00	130.00	130.00
Activity Bus	2012	79,063.00	58,712.62	15,812.60	15,812.60
radios 06 & 07	2009	342.50	513.75	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Radio base	1998	213.00	319.50	N/A	NA
Total					34,787.50

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

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Submit ID: 0894-11446133

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,774.91
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	774.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,225.09
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

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Submit ID: 0894-11446133

17 Adult Education Fund

Adopted Budget	0001	6,571.84

Budget Uses

Expenditure Budget	0002	6,571.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,663.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,663.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,571.84
Estimated Revenues Exceeding Adopted Budget	0004a	91.31

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,637.59

Budget Uses

Expenditure Budget	0002	53,637.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,637.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,637.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	53,637.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0894 Power Elem

Submit ID: 0894-11446133

29 Flexibility Fund

Adopted Budget	0001	56,361.93

Budget Uses

Expenditure Budget	0002	56,361.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,361.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,361.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,361.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0894 Power Elem

Submit ID: 0894-11446133

61 Building Reserve Fund

Adopted Budget		0001	101,532.60

Budget Uses

Expenditure Budget		0002	101,532.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,668.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,668.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	12,864.00
District Mills		999	5.74
Building Reserves Voted Mills			5.74
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	101,532.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	64,320.00	5	51,456.00	12,864.00	12,864.00
Total					12,864.00

Budget Report
FY 2019

50 Teton

0895 Power H S

Submit ID: 0895-29539627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	36	2,780,783

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ken May

(Signature) (Date)

County Superintendent: Cathy Sessions

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
50 Teton
0895 Power H S

Submit ID: 0895-29539627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	630,732.28	51,839.45	10%	8.22%	0.00	432,604.80	198,127.48	71.24
10 Transportation	70,000.00	14,000.00	20%	20.00%	38,478.58	18,274.61	13,246.81	4.76
11 Bus Depreciation	162,862.10	0.00	N/A	0.00%	129,324.80	500.00	33,037.30	11.88
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	16,070.60	68,929.40		
17 Adult Education	6,565.47	0.00	35%	0.00%	6,625.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,200.00	47,689.04	N/A	662.35%	0.00	200.00	7,000.00	2.52
29 Flexibility	64,016.54	0.00	N/A	0.00%	64,016.54	0.00	0.00	0.00
61 Building Reserve	113,368.77	0.00	N/A	0.00%	99,488.77	0.00	13,880.00	4.99
Total of All Funds	1,139,745.16	130,528.49			354,004.78	520,508.81	265,291.59	95.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

50 Teton

0895 Power H S

Submit ID: 0895-29539627

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	254,440.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,002.18
D.	At Risk Student	(I-D)	621.02
E.	Indian Education For All	(I-E)	783.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	750.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,882.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,756.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,001.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	489,678.09
C.	Maximum Budget Limit	(II-C)	608,699.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,463.59
E.	Adopted Budget	(II-E)	631,141.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	489,268.69
H.	Maximum Budget Limit	(II-H)	608,895.63
I.	Highest Budget Without a Vote	(II-I)	630,732.28
J.	Highest Budget	(II-J)	633,707.01
K.	Highest Voted Amount	(II-K)	2,974.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	630,732.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,839.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,839.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		630,732.28
1.	BASE Budget Limit	(V-A1)	489,268.69	
2.	Over-BASE Budget	(V-A2)	141,463.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		254,440.00
1.	Direct State Aid Paid By State	(V-B1)	254,440.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,002.18
D.	At Risk Student	(V-D)		621.02
E.	Indian Education For All	(V-E)		783.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		750.24
H.	Special Education Allowable Cost Payment	(V-H)		7,882.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,984.47
1.	Actual Non-Levy Revenue	(V-J1)	2,984.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,530.57
L.	BASE Levy Requirements	(V-L)		199,274.26
1.	State Guaranteed Tax Base Aid	(V-L1)	142,610.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	56,663.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		489,268.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,463.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,463.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.37
U.	Over-BASE Mills	(V-U)		50.87
1.	District Property Tax Levy Mills	(V-U1)	50.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	630,732.28

Budget Uses

Expenditure Budget	0002	630,732.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	254,440.00
Quality Educator	3111	20,002.18
At Risk Student	3112	621.02
Indian Education For All	3113	783.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,882.59
Data For Achievement	3116	750.24
State Guaranteed Tax Base Aid	3120	142,610.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,166.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	1,818.15
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	2,530.57
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	56,663.89		
Over-BASE Levy	1110(c)	141,463.59		
District Tax Levy			1110	198,127.48
Total Estimated Revenues to Fund Adopted Budget			0004	630,732.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
50 Teton

0895 Power H S

Submit ID: 0895-29539627

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,613.28
Contingency	0006	1,661.33
Over-Schedule	0011	51,725.39
Fund Balance for Budget	TFS48	52,478.58
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	38,478.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,137.30
State On-Schedule Trans Reimb	3210	9,137.31
District Tax Levy	1110	13,246.81
District Mills	999	4.76
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0895 Power H S

Submit ID: 0895-29539627

11 Bus Depreciation Fund

Adopted Budget	0001	162,862.10

Budget Uses

Expenditure Budget	0002	162,862.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,324.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,324.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,037.30
District Mills	999	11.88
Total Estimated Revenues to Fund Adopted Budget	0004	162,862.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
09-Mid Bus	2018	17,500.00	0.00	3,500.00	0.00
17-1 9358	2017	42,750.00	0.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	27,089.80	8,544.90	8,544.90
Radio 02,98, Base	2013	650.00	650.00	130.00	130.00
Activity Bus	2012	79,062.00	56,673.00	15,812.40	15,812.40
radios 06 & 07	2009	342.50	513.75	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					33,037.30

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,070.60
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	16,070.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,929.40
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0895 Power H S

Submit ID: 0895-29539627

17 Adult Education Fund

Adopted Budget	0001	6,565.47

Budget Uses

Expenditure Budget	0002	6,565.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,625.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,625.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,565.47
Estimated Revenues Exceeding Adopted Budget	0004a	60.02

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,200.00

Budget Uses

Expenditure Budget	0002	7,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,689.04
Operating Reserve	0961	47,689.04
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	7,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
50 Teton

0895 Power H S

Submit ID: 0895-29539627

29 Flexibility Fund

Adopted Budget	0001	64,016.54

Budget Uses

Expenditure Budget	0002	64,016.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,016.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,016.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,016.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

50 Teton

0895 Power H S

Submit ID: 0895-29539627

61 Building Reserve Fund

Adopted Budget		0001	113,368.77

Budget Uses

Expenditure Budget		0002	113,368.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,488.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,488.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,880.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	13,880.00
District Mills		999	4.99
Building Reserves Voted Mills			4.99
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	113,368.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	69,400.00	5	55,520.00	13,880.00	13,880.00
Total					13,880.00

Budget Report
FY 2019

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-47147049

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	55	N/A	977,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Stewart

(Signature) (Date)

Chairperson, School Trustees: Bryce Hugs

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-47147049

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	469,588.67	47,224.40	10%	10.06%	7,534.88	422,718.49	39,335.30	40.25
10 Transportation	115,000.00	12,261.59	20%	10.66%	0.00	13,092.75	101,907.25	104.29
11 Bus Depreciation	9,978.93	0.00	N/A	0.00%	9,978.93	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	116,182.00	23,236.40	20%	20.00%	2,366.66	113,815.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,350.54	0.00	N/A	0.00%	3,350.54	0.00	0.00	0.00
29 Flexibility	1,131.79	0.00	N/A	0.00%	1,131.79	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	715,231.93	82,722.39			24,362.80	549,626.58	141,242.55	144.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-47147049

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	43
M1	PRYOR 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	215,174.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,980.55
D.	At Risk Student	(I-D)	15,399.73
E.	Indian Education For All	(I-E)	1,196.80
F.	American Indian Achievement Gap	(I-F)	10,486.00
G.	Data For Achievement	(I-G)	1,146.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	22,268.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,760.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,306.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	435,666.48
C.	Maximum Budget Limit	(II-C)	537,780.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	435,666.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	469,588.67
H.	Maximum Budget Limit	(II-H)	580,880.83
I.	Highest Budget Without a Vote	(II-I)	469,588.67
J.	Highest Budget	(II-J)	580,880.83
K.	Highest Voted Amount	(II-K)	111,292.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	469,588.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,958.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		265.53
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	265.53	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,534.88
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,534.88	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,759.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		469,588.67
	1. BASE Budget Limit	(V-A1)	469,588.67	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		215,174.36
	1. Direct State Aid Paid By State	(V-B1)	215,174.36	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,980.55
D.	At Risk Student	(V-D)		15,399.73
E.	Indian Education For All	(V-E)		1,196.80
F.	American Indian Achievement Gap	(V-F)		10,486.00
G.	Data For Achievement	(V-G)		1,146.20
H.	Special Education Allowable Cost Payment	(V-H)		22,268.35
I.	Remaining Fund Balance Available	(V-I)		7,534.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		172,401.80
	1. State Guaranteed Tax Base Aid	(V-L1)	133,066.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,335.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		469,588.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-47147049

01 General Fund

Adopted Budget	0001	469,588.67

Budget Uses

Expenditure Budget	0002	469,588.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,534.88
Direct State Aid	3110	215,174.36
Quality Educator	3111	23,980.55
At Risk Student	3112	15,399.73
Indian Education For All	3113	1,196.80
American Indian Achievement Gap	3114	10,486.00
State Spec Ed Allowable Cost Pymt to Districts	3115	22,268.35
Data For Achievement	3116	1,146.20
State Guaranteed Tax Base Aid	3120	133,066.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,335.30		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	39,335.30
Total Estimated Revenues to Fund Adopted Budget			0004	469,588.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-47147049

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	111,600.00
Add To Fund Balance	0003	3,400.00

Transportation Schedule Data

On-Schedule	0005	11,902.50
Contingency	0006	1,190.25
Over-Schedule	0011	101,907.25
Fund Balance for Budget	TFS48	12,261.59
Operating Reserve	0961	12,261.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,546.37
State On-Schedule Trans Reimb	3210	6,546.38
District Tax Levy	1110	101,907.25
District Mills	999	104.29
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	9,978.93

Budget Uses

Expenditure Budget	0002	9,978.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,978.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,978.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,978.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	0.00	8,955.10	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-47147049

14 Retirement Fund

Adopted Budget	0001	116,182.00

Budget Uses

Expenditure Budget	0002	116,182.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,603.06
Operating Reserve	0961	23,236.40
Unreserved Fund Balance Reappropriated	0970	2,366.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,815.34
Total Estimated Revenues to Fund Adopted Budget	0004	116,182.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,350.54

Budget Uses

Expenditure Budget	0002	3,350.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,350.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,350.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,350.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,131.79

Budget Uses

Expenditure Budget	0002	1,131.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,131.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,131.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,131.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-14464757

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	169	N/A	5,943,322

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucinda LaSalle

(Signature) (Date)

Chairperson, School Trustees: Anya Hazlett

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-14464757

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,228,707.19	144,961.31	10%	11.80%	127,493.71	725,760.26	375,453.22	63.17
10 Transportation	160,000.00	32,000.00	20%	20.00%	11,658.64	59,162.40	89,178.96	15.00
11 Bus Depreciation	355,866.29	0.00	N/A	0.00%	283,326.59	0.00	72,539.70	12.21
13 Tuition	28,093.48		N/A		109.76	0.00	27,983.72	4.71
14 Retirement	210,000.00	42,000.00	20%	20.00%	82,401.12	127,598.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,771.10	0.00	N/A	0.00%	65,949.84	0.00	49,821.26	8.38
29 Flexibility	19,332.94	0.00	N/A	0.00%	19,332.94	0.00	0.00	0.00
61 Building Reserve	58,823.50	0.00	N/A	0.00%	27,723.50	0.00	31,100.00	5.23
Total of All Funds	2,176,594.50	218,961.31			617,996.10	912,521.54	646,076.86	108.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-14464757

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	131
M1	RAMSAY 7-8	38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	516,505.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,887.00
D.	At Risk Student	(I-D)	3,349.63
E.	Indian Education For All	(I-E)	3,677.44
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	3,521.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	33,928.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,227.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	980,026.32
C.	Maximum Budget Limit	(II-C)	1,212,292.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,212,292.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,024,614.65
H.	Maximum Budget Limit	(II-H)	1,267,588.30
I.	Highest Budget Without a Vote	(II-I)	1,228,707.19
J.	Highest Budget	(II-J)	1,267,588.30
K.	Highest Voted Amount	(II-K)	38,881.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,228,707.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		122,870.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		22,090.59
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	22,090.59	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		127,493.71
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	127,493.71	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		272,455.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,228,707.19
1.	BASE Budget Limit	(V-A1)	1,024,614.65	
2.	Over-BASE Budget	(V-A2)	204,092.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		516,505.60
1.	Direct State Aid Paid By State	(V-B1)	516,505.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,887.00
D.	At Risk Student	(V-D)		3,349.63
E.	Indian Education For All	(V-E)		3,677.44
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		3,521.96
H.	Special Education Allowable Cost Payment	(V-H)		33,928.44
I.	Remaining Fund Balance Available	(V-I)		127,493.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		741.78
1.	Actual Non-Levy Revenue	(V-J1)	741.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		293,225.09
1.	State Guaranteed Tax Base Aid	(V-L1)	121,864.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,360.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,024,614.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,092.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.34
1.	District Property Tax Levy Mills	(V-U1)	34.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,228,707.19

Budget Uses

Expenditure Budget	0002	1,228,707.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	127,493.71
Direct State Aid	3110	516,505.60
Quality Educator	3111	40,887.00
At Risk Student	3112	3,349.63
Indian Education For All	3113	3,677.44
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	33,928.44
Data For Achievement	3116	3,521.96
State Guaranteed Tax Base Aid	3120	121,864.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	741.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,360.68		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	375,453.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,228,707.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,784.00
Contingency	0006	5,378.40
Over-Schedule	0011	100,837.60
Fund Balance for Budget	TFS48	43,658.64
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	11,658.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	29,581.20
State On-Schedule Trans Reimb	3210	29,581.20
District Tax Levy	1110	89,178.96
District Mills	999	15.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	355,866.29

Budget Uses

Expenditure Budget	0002	355,866.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,326.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,326.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,539.70
District Mills	999	12.21
Total Estimated Revenues to Fund Adopted Budget	0004	355,866.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Body #472856	2017	104,700.00	34,027.50	20,940.00	20,940.00
2017 Blue Bird Body #F472857	2017	104,700.00	34,027.50	20,940.00	20,940.00
2017 Blue Bird Body #F472858	2017	104,700.00	34,027.50	20,940.00	20,940.00
Model 3000 International Bus	2011	97,196.72	136,075.38	19,439.34	9,719.70
Total					72,539.70

13 Tuition Fund

Adopted Budget	0001	28,093.48

Budget Uses

Expenditure Budget	0002	28,093.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109.76
Unreserved Fund Balance Reappropriated	0970	109.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,983.72
District Mills	999	4.71
Total Estimated Revenues to Fund Adopted Budget	0004	28,093.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,401.12
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	82,401.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,598.88
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	115,771.10

Budget Uses

Expenditure Budget	0002	115,771.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,949.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,949.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,821.26
District Mills	999	8.38
Total Estimated Revenues to Fund Adopted Budget	0004	115,771.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-14464757

29 Flexibility Fund

Adopted Budget	0001	19,332.94

Budget Uses

Expenditure Budget	0002	19,332.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,332.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,332.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,332.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-14464757

61 Building Reserve Fund

Adopted Budget		0001	58,823.50

Budget Uses

Expenditure Budget		0002	58,823.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,723.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,723.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	31,100.00	
District Tax Levy		1110	31,100.00
District Mills		999	5.23
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.23
Total Estimated Revenues to Fund Adopted Budget		0004	58,823.50

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	41	N/A	4,856,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Courtney Herzog

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	442,006.59	45,660.29	10%	10.33%	9,814.61	214,671.21	217,520.77	44.79
10 Transportation	80,000.00	16,000.00	20%	20.00%	1,391.08	27,848.78	50,760.14	10.45
11 Bus Depreciation	168,275.85	0.00	N/A	0.00%	135,405.44	3,126.39	29,744.02	6.12
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	66,000.00	13,200.00	20%	20.00%	5,205.91	60,794.09		
17 Adult Education	6,250.00	2,187.50	35%	35.00%	6,160.28	122.87	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,970.19	0.00	N/A	0.00%	8,840.30	129.89	0.00	0.00
29 Flexibility	19,771.17	0.00	N/A	0.00%	19,495.41	275.76	0.00	0.00
61 Building Reserve	91,995.68	0.00	N/A	0.00%	82,819.29	3,529.17	8,000.00	1.65
Total of All Funds	883,269.48	77,047.79			269,132.32	310,498.16	306,024.93	63.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

Submit ID: 0858-62101450

0858 Rapelje Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	30
M1	RAPELJE 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	179,644.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,958.92
D.	At Risk Student	(I-D)	1,580.04
E.	Indian Education For All	(I-E)	892.16
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	854.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,173.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,057.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	337,083.39
C.	Maximum Budget Limit	(II-C)	416,939.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	84,276.55
E.	Adopted Budget	(II-E)	422,221.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	356,690.19
H.	Maximum Budget Limit	(II-H)	442,006.59
I.	Highest Budget Without a Vote	(II-I)	442,006.59
J.	Highest Budget	(II-J)	442,006.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	442,006.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		44,200.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,459.63
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,459.63	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,814.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,814.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,474.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		442,006.59
1.	BASE Budget Limit	(V-A1)	356,690.19	
2.	Over-BASE Budget	(V-A2)	85,316.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		179,644.16
1.	Direct State Aid Paid By State	(V-B1)	179,644.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,958.92
D.	At Risk Student	(V-D)		1,580.04
E.	Indian Education For All	(V-E)		892.16
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		854.44
H.	Special Education Allowable Cost Payment	(V-H)		6,173.37
I.	Remaining Fund Balance Available	(V-I)		9,814.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,178.39
1.	Actual Non-Levy Revenue	(V-J1)	1,790.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	387.72	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		574.00
L.	BASE Levy Requirements	(V-L)		132,592.10
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,592.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		356,690.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		387.73
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	387.73	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		84,928.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		85,316.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.49
1.	District Property Tax Levy Mills	(V-U1)	17.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

01 General Fund

Adopted Budget	0001	442,006.59

Budget Uses

Expenditure Budget	0002	442,006.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,814.61
Direct State Aid	3110	179,644.16
Quality Educator	3111	21,958.92
At Risk Student	3112	1,580.04
Indian Education For All	3113	892.16
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,173.37
Data For Achievement	3116	854.44
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	865.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	925.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	387.72
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	387.73
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	574.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,592.10		
Over-BASE Levy	1110(c)	84,928.67		
District Tax Levy			1110	217,520.77
Total Estimated Revenues to Fund Adopted Budget			0004	442,006.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,853.28
Contingency	0006	700.00
Over-Schedule	0011	52,446.72
Fund Balance for Budget	TFS48	17,391.08
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	1,391.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	200.72
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	94.78
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	13,776.64
State On-Schedule Trans Reimb	3210	13,776.64
District Tax Levy	1110	50,760.14
District Mills	999	10.45
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	168,275.85

Budget Uses

Expenditure Budget	0002	168,275.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,405.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,405.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,008.61
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	117.78
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,744.02
District Mills	999	6.12
Total Estimated Revenues to Fund Adopted Budget	0004	168,275.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
78 PASS INTERNATION	2018	49,780.87	0.00	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	0.00	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	14,747.52	9,831.68	9,831.68
Total					29,744.02

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	66,000.00

Budget Uses

Expenditure Budget	0002	66,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,405.91
Operating Reserve	0961	13,200.00
Unreserved Fund Balance Reappropriated	0970	5,205.91

Estimated Funding Sources

Interest Earnings	1510	225.80
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,568.29
Total Estimated Revenues to Fund Adopted Budget	0004	66,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

17 Adult Education Fund

Adopted Budget	0001	6,250.00

Budget Uses

Expenditure Budget	0002	6,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,347.78
Operating Reserve	0961	2,187.50
Unreserved Fund Balance Reappropriated	0970	6,160.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	122.87
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	33.15

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,970.19

Budget Uses

Expenditure Budget	0002	8,970.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,840.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,840.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	129.89
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,970.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,771.17

Budget Uses

Expenditure Budget	0002	19,771.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,495.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,495.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	275.76
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,771.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-62101450

61 Building Reserve Fund

Adopted Budget		0001	91,995.68

Budget Uses

Expenditure Budget		0002	91,995.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,819.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,819.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,144.84
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	31.55
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	8,000.00
District Mills		999	1.65
Building Reserves Voted Mills			1.65
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	91,995.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	40,000.00	5	32,000.00	8,000.00	8,000.00
Total					8,000.00

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	23	5,474,005

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Courtney Herzog

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	505,474.79	52,510.37	10%	10.39%	42,023.16	278,574.56	184,877.07	33.77
10 Transportation	80,000.00	16,000.00	20%	20.00%	1,185.16	27,951.87	50,862.97	9.29
11 Bus Depreciation	128,410.82	0.00	N/A	0.00%	95,998.65	2,668.15	29,744.02	5.43
13 Tuition	396.74		N/A		390.99	5.75	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	5,175.85	54,824.15		
17 Adult Education	11,500.00	4,025.00	35%	35.00%	11,334.19	225.88	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,965.80	0.00	N/A	0.00%	51,208.18	757.62	0.00	0.00
29 Flexibility	25,302.78	0.00	N/A	0.00%	24,950.30	352.48	0.00	0.00
61 Building Reserve	157,121.20	0.00	N/A	0.00%	143,028.42	6,278.34	12,000.00	2.19
Total of All Funds	1,020,172.13	84,535.37			375,294.90	371,638.80	277,484.06	50.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	213,056.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,305.59
D.	At Risk Student	(I-D)	794.78
E.	Indian Education For All	(I-E)	500.48
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	479.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,463.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,154.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,404.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	375,757.47
C.	Maximum Budget Limit	(II-C)	465,915.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,010.13
E.	Adopted Budget	(II-E)	488,866.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	405,914.27
H.	Maximum Budget Limit	(II-H)	504,012.26
I.	Highest Budget Without a Vote	(II-I)	505,474.79
J.	Highest Budget	(II-J)	505,474.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	505,474.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,547.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,962.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,962.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,023.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,023.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,533.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		505,474.79
1.	BASE Budget Limit	(V-A1)	405,914.27	
2.	Over-BASE Budget	(V-A2)	99,560.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		213,056.96
1.	Direct State Aid Paid By State	(V-B1)	213,056.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,305.59
D.	At Risk Student	(V-D)		794.78
E.	Indian Education For All	(V-E)		500.48
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		479.32
H.	Special Education Allowable Cost Payment	(V-H)		3,463.11
I.	Remaining Fund Balance Available	(V-I)		42,023.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,482.62
1.	Actual Non-Levy Revenue	(V-J1)	2,644.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	837.65	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		601.09
L.	BASE Levy Requirements	(V-L)		123,993.16
1.	State Guaranteed Tax Base Aid	(V-L1)	37,838.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,154.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		405,914.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		837.65
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	837.65	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		98,722.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		99,560.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.74
U.	Over-BASE Mills	(V-U)		18.03
1.	District Property Tax Levy Mills	(V-U1)	18.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	505,474.79

Budget Uses

Expenditure Budget	0002	505,474.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,023.16
Direct State Aid	3110	213,056.96
Quality Educator	3111	17,305.59
At Risk Student	3112	794.78
Indian Education For All	3113	500.48
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,463.11
Data For Achievement	3116	479.32
State Guaranteed Tax Base Aid	3120	37,838.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,419.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,225.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	837.65
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	837.65
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	601.09
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	86,154.20		
Over-BASE Levy	1110(c)	98,722.87		
District Tax Levy			1110	184,877.07
Total Estimated Revenues to Fund Adopted Budget			0004	505,474.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,853.28
Contingency	0006	700.00
Over-Schedule	0011	52,446.72
Fund Balance for Budget	TFS48	17,185.16
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	1,185.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	202.02
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	196.57
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	13,776.64
State On-Schedule Trans Reimb	3210	13,776.64
District Tax Levy	1110	50,862.97
District Mills	999	9.29
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	128,410.82

Budget Uses

Expenditure Budget	0002	128,410.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,998.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,998.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,439.43
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	228.72
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,744.02
District Mills	999	5.43
Total Estimated Revenues to Fund Adopted Budget	0004	128,410.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
78 PASS INTERNATION	2018	49,780.87	0.00	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	0.00	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	14,747.52	9,831.68	9,831.68
Total					29,744.02

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

13 Tuition Fund

Adopted Budget	0001	396.74

Budget Uses

Expenditure Budget	0002	396.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	390.99
Unreserved Fund Balance Reappropriated	0970	390.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.75
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	396.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,175.85
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	5,175.85

Estimated Funding Sources

Interest Earnings	1510	244.58
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,579.57
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

17 Adult Education Fund

Adopted Budget	0001	11,500.00

Budget Uses

Expenditure Budget	0002	11,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,359.19
Operating Reserve	0961	4,025.00
Unreserved Fund Balance Reappropriated	0970	11,334.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	225.88
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	60.07

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,965.80

Budget Uses

Expenditure Budget	0002	51,965.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,208.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,208.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	757.62
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,965.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

29 Flexibility Fund

Adopted Budget	0001	25,302.78

Budget Uses

Expenditure Budget	0002	25,302.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,950.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,950.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	352.48
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,302.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-67123690

61 Building Reserve Fund

Adopted Budget		0001	157,121.20

Budget Uses

Expenditure Budget		0002	157,121.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,028.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,028.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,993.91
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	98.87
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	12,000.00
District Mills		999	2.19
Building Reserves Voted Mills			2.19
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	157,121.20

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	60,000.00	5	48,000.00	12,000.00	12,000.00
Total					12,000.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	N/A	5,739,315

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Hecker

(Signature) (Date)

Chairperson, School Trustees: Stacey McNalley

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	537,128.01	10,000.00	10%	1.86%	39,295.08	331,139.16	166,693.77	29.05
10 Transportation	147,593.50	29,518.70	20%	20.00%	21,504.69	28,528.50	97,560.31	17.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	40,262.27		N/A		40,262.27	0.00	0.00	0.00
14 Retirement	45,014.84	9,002.97	20%	20.00%	36,011.87	9,002.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,482.29	0.00	N/A	0.00%	3,482.29	0.00	0.00	0.00
29 Flexibility	200,065.24	0.00	N/A	0.00%	200,065.24	0.00	0.00	0.00
61 Building Reserve	30,698.01	0.00	N/A	0.00%	7,998.01	0.00	22,700.00	3.96
Total of All Funds	1,004,244.16	48,521.67			348,619.45	368,670.63	286,954.08	50.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 71 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	199,939.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,346.15
D.	At Risk Student	(I-D)	1,428.20
E.	Indian Education For All	(I-E)	1,544.96
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,479.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,636.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,212.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	423,389.00
C.	Maximum Budget Limit	(II-C)	526,026.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,184.51
E.	Adopted Budget	(II-E)	536,692.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	397,835.69
H.	Maximum Budget Limit	(II-H)	495,003.07
I.	Highest Budget Without a Vote	(II-I)	537,128.01
J.	Highest Budget	(II-J)	537,128.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	537,128.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,295.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	39,295.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		49,295.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		537,128.01
1.	BASE Budget Limit	(V-A1)	397,835.69	
2.	Over-BASE Budget	(V-A2)	139,292.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		199,939.08
1.	Direct State Aid Paid By State	(V-B1)	199,939.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,346.15
D.	At Risk Student	(V-D)		1,428.20
E.	Indian Education For All	(V-E)		1,544.96
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,479.64
H.	Special Education Allowable Cost Payment	(V-H)		9,636.48
I.	Remaining Fund Balance Available	(V-I)		39,295.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,228.84
1.	Actual Non-Levy Revenue	(V-J1)	1,228.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		122,509.26
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,509.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		397,835.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		95,107.81
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	95,107.81	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		44,184.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,292.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.70
1.	District Property Tax Levy Mills	(V-U1)	7.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

01 General Fund

Adopted Budget	0001	537,128.01

Budget Uses

Expenditure Budget	0002	537,128.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,295.08
Direct State Aid	3110	199,939.08
Quality Educator	3111	20,346.15
At Risk Student	3112	1,428.20
Indian Education For All	3113	1,544.96
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,636.48
Data For Achievement	3116	1,479.64
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,228.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	95,107.81
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,509.26		
Over-BASE Levy	1110(c)	44,184.51		
District Tax Levy			1110	166,693.77
Total Estimated Revenues to Fund Adopted Budget			0004	537,128.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,593.50

Budget Uses

Expenditure Budget	0002	147,593.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,935.00
Contingency	0006	2,593.50
Over-Schedule	0011	119,065.00
Fund Balance for Budget	TFS48	51,023.39
Operating Reserve	0961	29,518.70
Unreserved Fund Balance Reappropriated	0970	21,504.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,264.25
State On-Schedule Trans Reimb	3210	14,264.25
District Tax Levy	1110	97,560.31
District Mills	999	17.00
Total Estimated Revenues to Fund Adopted Budget	0004	147,593.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
42 Richland
0754 Rau Elem

Submit ID: 0754-70931126

13 Tuition Fund

Adopted Budget	0001	40,262.27

Budget Uses

Expenditure Budget	0002	40,262.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,262.27
Unreserved Fund Balance Reappropriated	0970	40,262.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,262.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland
0754 Rau Elem

Submit ID: 0754-70931126

14 Retirement Fund

Adopted Budget	0001	45,014.84

Budget Uses

Expenditure Budget	0002	45,014.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,014.84
Operating Reserve	0961	9,002.97
Unreserved Fund Balance Reappropriated	0970	36,011.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,002.97
Total Estimated Revenues to Fund Adopted Budget	0004	45,014.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

28 Technology Fund

Adopted Budget	0001	3,482.29

Budget Uses

Expenditure Budget	0002	3,482.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,482.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,482.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,482.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

29 Flexibility Fund

Adopted Budget	0001	200,065.24

Budget Uses

Expenditure Budget	0002	200,065.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,065.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	200,065.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,065.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0754 Rau Elem

Submit ID: 0754-70931126

61 Building Reserve Fund

Adopted Budget		0001	30,698.01

Budget Uses

Expenditure Budget		0002	30,698.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,998.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,998.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,700.00	
District Tax Levy		1110	22,700.00
District Mills		999	3.96
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.96
Total Estimated Revenues to Fund Adopted Budget		0004	30,698.01

Budget Report
FY 2019

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-58428256

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 334	N/A	14,759,557

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shanna Nicol

(Signature) (Date)

Chairperson, School Trustees: Elise Fouts

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-58428256

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,386,921.53	314,573.81	10%	13.18%	0.00	1,336,317.74	1,050,603.79	71.18
10 Transportation	280,000.00	56,000.00	20%	20.00%	33,166.46	71,890.98	174,942.56	11.85
11 Bus Depreciation	175,808.82	0.00	N/A	0.00%	101,808.82	0.00	74,000.00	5.01
13 Tuition	65,000.00		N/A		5,546.05	0.00	59,453.95	4.03
14 Retirement	345,000.00	69,000.00	20%	20.00%	29,141.11	315,858.89		
17 Adult Education	85,000.00	29,750.00	35%	35.00%	41,583.61	0.00	43,416.39	2.94
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	145,025.03	0.00	N/A	0.00%	82,343.03	0.00	62,682.00	4.25
29 Flexibility	32,092.86	0.00	N/A	0.00%	32,092.86	0.00	0.00	0.00
61 Building Reserve	181,715.28	0.00	N/A	0.00%	181,715.28	0.00	0.00	0.00
Total of All Funds	3,696,563.52	469,323.81			507,397.22	1,724,067.61	1,465,098.69	99.26

50 Debt Service								
Tax Jurisdiction								
0056	312,450.00	32,528.45	20-9-438	10.41%	5,000.00	0.00	307,450.00	20.83

Budget Report
FY 2019

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-58428256

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	247 *
M1	RED LODGE 7-8	87 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	959,142.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,286.72
D.	At Risk Student	(I-D)	7,442.54
E.	Indian Education For All	(I-E)	7,267.84
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	6,960.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	49,688.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,562.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,238.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	344
B.	BASE Budget Limit	(II-B)	1,933,136.64
C.	Maximum Budget Limit	(II-C)	2,391,346.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	450,759.09
E.	Adopted Budget	(II-E)	2,383,895.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,911,086.72
H.	Maximum Budget Limit	(II-H)	2,364,083.67
I.	Highest Budget Without a Vote	(II-I)	2,361,845.81
J.	Highest Budget	(II-J)	2,386,921.53
K.	Highest Voted Amount	(II-K)	25,075.72
L.	Amount Approved on Ballot by Voters	(II-L)	25,075.72
M.	Adopted Budget	(II-M)	2,386,921.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		238,692.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		75,881.66
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	75,881.66	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		314,573.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,386,921.53
1.	BASE Budget Limit	(V-A1)	1,911,086.72	
2.	Over-BASE Budget	(V-A2)	475,834.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		959,142.78
1.	Direct State Aid Paid By State	(V-B1)	959,142.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,286.72
D.	At Risk Student	(V-D)		7,442.54
E.	Indian Education For All	(V-E)		7,267.84
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		6,960.56
H.	Special Education Allowable Cost Payment	(V-H)		49,688.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,207.48
1.	Actual Non-Levy Revenue	(V-J1)	5,207.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		778,736.70
1.	State Guaranteed Tax Base Aid	(V-L1)	203,967.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	574,768.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,911,086.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		475,834.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		475,834.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.24
1.	District Property Tax Levy Mills	(V-U1)	32.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-58428256

01 General Fund

Adopted Budget	0001	2,386,921.53

Budget Uses

Expenditure Budget	0002	2,386,921.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	959,142.78
Quality Educator	3111	94,286.72
At Risk Student	3112	7,442.54
Indian Education For All	3113	7,267.84
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	49,688.10
Data For Achievement	3116	6,960.56
State Guaranteed Tax Base Aid	3120	203,967.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,207.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	574,768.98		
Over-BASE Levy	1110(c)	475,834.81		
District Tax Levy			1110	1,050,603.79
Total Estimated Revenues to Fund Adopted Budget			0004	2,386,921.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,355.44
Contingency	0006	6,535.54
Over-Schedule	0011	208,109.02
Fund Balance for Budget	TFS48	89,166.46
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	33,166.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	35,945.49
State On-Schedule Trans Reimb	3210	35,945.49
District Tax Levy	1110	174,942.56
District Mills	999	11.85
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-58428256

11 Bus Depreciation Fund

Adopted Budget	0001	175,808.82

Budget Uses

Expenditure Budget	0002	175,808.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,808.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,808.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	74,000.00
District Mills	999	5.01
Total Estimated Revenues to Fund Adopted Budget	0004	175,808.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost Coach Bus #4025	2017	65,883.94	0.00	13,176.79	0.00
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	7,250.00	7,250.00	7,250.00
2016 77-Passenter Bus #8722	2016	62,930.00	5,000.00	12,586.00	12,586.00
2015 66-Passenger Bus #9063	2015	55,970.00	5,000.00	11,194.00	11,194.00
2014 48-Passenger Bus #4670	2014	33,640.00	19,421.06	6,728.00	6,728.00
2007 MCI	2013	138,040.00	88,010.53	27,608.00	0.00
2013 66-Passenger Bus #2367	2012	57,884.00	37,445.72	11,576.80	11,576.80
66-Passenger Bus #0111	2010	46,806.00	56,028.14	9,361.20	9,361.20
2009 66-Passenger Bus #2226	2009	45,530.00	58,709.08	9,106.00	9,106.00
2008 55-Passenger Bus #6678	2007	43,719.00	57,462.00	8,743.80	6,198.00
Total					74,000.00

Budget Report
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Submit ID: 0056-58428256

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,546.05
Unreserved Fund Balance Reappropriated	0970	5,546.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,453.95
District Mills	999	4.03
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
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Submit ID: 0056-58428256

14 Retirement Fund

Adopted Budget	0001	345,000.00

Budget Uses

Expenditure Budget	0002	345,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,141.11
Operating Reserve	0961	69,000.00
Unreserved Fund Balance Reappropriated	0970	29,141.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	315,858.89
Total Estimated Revenues to Fund Adopted Budget	0004	345,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,333.61
Operating Reserve	0961	29,750.00
Unreserved Fund Balance Reappropriated	0970	41,583.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,416.39
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	145,025.03

Budget Uses

Expenditure Budget	0002	145,025.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,343.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,343.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,682.00
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	145,025.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0056-58428256

29 Flexibility Fund

Adopted Budget	0001	32,092.86

Budget Uses

Expenditure Budget	0002	32,092.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,092.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,092.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,092.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0056-58428256

50 Debt Service Fund
0056

Taxable Value		14,759,557.00
Adopted Budget	0001	312,450.00

Budget Uses

Expenditure Budget	0002	312,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,528.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	32,528.45
Unreserved Fund Balance Reappropriated	0970	5,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	307,450.00
Jurisdiction Mills	999	20.83
Total Estimated Revenues to Fund Adopted Budget	0004	312,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	2,260,000.00	250,000.00	62,050.00	400.00
Total Bond Requirements							312,450.00
Total Debt Service Requirements						0002	312,450.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	181,715.28

Budget Uses

Expenditure Budget		0002	181,715.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	181,715.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	181,715.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	181,715.28

Budget Report
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Submit ID: 0057-41614475

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	168	17,399,447

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shanna Nicol

(Signature) (Date)

Chairperson, School Trustees: Elise Fouts

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-41614475

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,675,304.19	249,019.23	10%	14.86%	0.00	943,235.17	732,069.02	42.07
10 Transportation	240,000.00	48,000.00	20%	20.00%	38,903.95	52,059.00	149,037.05	8.57
11 Bus Depreciation	304,102.02	0.00	N/A	0.00%	230,780.75	0.00	73,321.27	4.21
13 Tuition	65,000.00		N/A		23,425.29	0.00	41,574.71	2.39
14 Retirement	245,000.00	49,000.00	20%	20.00%	33,580.49	211,419.51		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	60,459.98	0.00	49,540.02	2.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	93,099.76	0.00	N/A	0.00%	37,417.76	0.00	55,682.00	3.20
29 Flexibility	42,360.56	0.00	N/A	0.00%	42,360.56	0.00	0.00	0.00
61 Building Reserve	133,628.34	0.00	N/A	0.00%	133,628.34	0.00	0.00	0.00
Total of All Funds	2,908,494.87	384,519.23			600,557.12	1,206,713.68	1,101,224.07	63.29

50 Debt Service **Tax Jurisdiction**								
0057 Red Lodge HS	374,700.00	46,954.79	20-9-438	12.53%	0.00	0.00	374,700.00	21.54

Budget Report
FY 2019

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0057 Red Lodge H S

Submit ID: 0057-41614475

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 168

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	672,498.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,794.53
D.	At Risk Student	(I-D)	2,115.36
E.	Indian Education For All	(I-E)	3,655.68
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	3,501.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,295.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,431.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,337.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	168
B.	BASE Budget Limit	(II-B)	1,285,073.24
C.	Maximum Budget Limit	(II-C)	1,600,733.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,649.36
E.	Adopted Budget	(II-E)	1,661,722.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,308,285.52
H.	Maximum Budget Limit	(II-H)	1,629,416.13
I.	Highest Budget Without a Vote	(II-I)	1,675,304.19
J.	Highest Budget	(II-J)	1,675,304.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,675,304.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		167,530.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		81,488.81
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	81,488.81	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,019.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,675,304.19
1.	BASE Budget Limit	(V-A1)	1,308,285.52	
2.	Over-BASE Budget	(V-A2)	367,018.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		672,498.09
1.	Direct State Aid Paid By State	(V-B1)	672,498.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,794.53
D.	At Risk Student	(V-D)		2,115.36
E.	Indian Education For All	(V-E)		3,655.68
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		3,501.12
H.	Special Education Allowable Cost Payment	(V-H)		25,295.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,608.37
1.	Actual Non-Levy Revenue	(V-J1)	4,608.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		539,960.61
1.	State Guaranteed Tax Base Aid	(V-L1)	174,910.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	365,050.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,308,285.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		367,018.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		367,018.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.98
U.	Over-BASE Mills	(V-U)		21.09
1.	District Property Tax Levy Mills	(V-U1)	21.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,675,304.19

Budget Uses

Expenditure Budget	0002	1,675,304.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	672,498.09
Quality Educator	3111	55,794.53
At Risk Student	3112	2,115.36
Indian Education For All	3113	3,655.68
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,295.76
Data For Achievement	3116	3,501.12
State Guaranteed Tax Base Aid	3120	174,910.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,608.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	365,050.35		
Over-BASE Levy	1110(c)	367,018.67		
District Tax Levy			1110	732,069.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,675,304.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,326.36
Contingency	0006	4,732.64
Over-Schedule	0011	187,941.00
Fund Balance for Budget	TFS48	86,903.95
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	38,903.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,029.50
State On-Schedule Trans Reimb	3210	26,029.50
District Tax Levy	1110	149,037.05
District Mills	999	8.57
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	304,102.02

Budget Uses

Expenditure Budget	0002	304,102.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,780.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,780.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	73,321.27
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	304,102.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost Coach Bus #4025	2017	47,709.06	0.00	9,541.81	9,541.81
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	10,500.00	5,250.00	5,250.00
2015 66-Passenger Bus #9063	2015	40,530.00	24,318.00	8,106.00	8,106.00
2016 77-Passenger Bus #8722	2015	45,570.00	18,228.00	9,114.00	9,114.00
2014 48-Passenger Bus #4670	2014	24,360.00	19,488.00	4,872.00	4,872.00
2007 MCI	2013	99,960.00	79,585.96	19,992.00	19,922.00
2013 66-Passenger Bus #2367	2012	41,916.00	47,632.80	8,383.20	8,383.20
2011 66-Passenger Bus #0111	2010	33,894.00	46,005.74	6,778.80	4,835.26
2009 66-Passenger Bus #2226	2009	32,970.00	46,158.00	6,594.00	3,297.00
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					73,321.27

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13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,425.29
Unreserved Fund Balance Reappropriated	0970	23,425.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,574.71
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0057-41614475

14 Retirement Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,580.49
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	33,580.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	211,419.51
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,959.98
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	60,459.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,540.02
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	93,099.76

Budget Uses

Expenditure Budget	0002	93,099.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,417.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,417.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,682.00
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	93,099.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-41614475

29 Flexibility Fund

Adopted Budget	0001	42,360.56

Budget Uses

Expenditure Budget	0002	42,360.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,360.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,360.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,360.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
05 Carbon

Submit ID: 0057-41614475

0057 Red Lodge H S

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		17,399,447.00
Adopted Budget	0001	374,700.00

Budget Uses

Expenditure Budget	0002	374,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,954.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	46,954.79
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	374,700.00
Jurisdiction Mills	999	21.54
Total Estimated Revenues to Fund Adopted Budget	0004	374,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	2,660,000.00	300,000.00	74,300.00	400.00
Total Bond Requirements							374,700.00
Total Debt Service Requirements						0002	374,700.00

Budget Report
FY 2019
05 Carbon

Submit ID: 0057-41614475

0057 Red Lodge H S

61 Building Reserve Fund

Adopted Budget		0001	133,628.34

Budget Uses

Expenditure Budget		0002	133,628.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,628.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	133,628.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	133,628.34

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 52	N/A	2,418,095

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	21	N/A	1,784,724
Non-located - 49 Sweet Grass	31	N/A	633,371

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Adam Milligan

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
48 Stillwater
0850 Reed Point Elem

Submit ID: 0850-58401668

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	577,926.43	51,109.45	10%	8.84%	0.00	338,769.09	239,157.34	98.89
10 Transportation	49,000.00	9,800.00	20%	20.00%	1,077.86	12,523.50	35,398.64	14.64
11 Bus Depreciation	122,119.48	0.00	N/A	0.00%	98,659.38	0.00	23,460.10	9.70
13 Tuition	2,500.00		N/A		0.00	0.00	2,500.00	1.03
14 Retirement	70,000.00	14,000.00	20%	20.00%	15,829.44	54,170.56		
17 Adult Education	3,652.59	0.00	35%	0.00%	3,652.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	601.16	0.00	N/A	0.00%	601.16	0.00	0.00	0.00
29 Flexibility	7,789.12	0.00	N/A	0.00%	7,789.12	0.00	0.00	0.00
61 Building Reserve	3,626.13	0.00	N/A	0.00%	3,626.13	0.00	0.00	0.00
Total of All Funds	837,214.91	74,909.45			131,235.68	405,463.15	300,516.08	124.26

50 Debt Service Tax Jurisdiction								
EL 9-9	7.08	0.00	20-9-438	0.00%	7.08	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	37 *
M1	REEDPOINT 7-8	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	209,809.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,688.50
D.	At Risk Student	(I-D)	2,519.89
E.	Indian Education For All	(I-E)	1,131.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,083.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,549.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,409.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,663.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	435,639.37
C.	Maximum Budget Limit	(II-C)	540,690.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	142,039.55
E.	Adopted Budget	(II-E)	577,678.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	419,653.68
H.	Maximum Budget Limit	(II-H)	521,303.01
I.	Highest Budget Without a Vote	(II-I)	577,926.43
J.	Highest Budget	(II-J)	578,961.36
K.	Highest Voted Amount	(II-K)	1,034.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	577,926.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,109.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,109.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		577,926.43
1.	BASE Budget Limit	(V-A1)	419,653.68	
2.	Over-BASE Budget	(V-A2)	158,272.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		209,809.42
1.	Direct State Aid Paid By State	(V-B1)	209,809.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,688.50
D.	At Risk Student	(V-D)		2,519.89
E.	Indian Education For All	(V-E)		1,131.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,083.68
H.	Special Education Allowable Cost Payment	(V-H)		10,549.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		936.36
1.	Actual Non-Levy Revenue	(V-J1)	936.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		169,935.31
1.	State Guaranteed Tax Base Aid	(V-L1)	89,050.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,884.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		419,653.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,272.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,272.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		65.45
1.	District Property Tax Levy Mills	(V-U1)	65.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	577,926.43

Budget Uses

Expenditure Budget	0002	577,926.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	209,809.42
Quality Educator	3111	23,688.50
At Risk Student	3112	2,519.89
Indian Education For All	3113	1,131.52
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,549.00
Data For Achievement	3116	1,083.68
State Guaranteed Tax Base Aid	3120	89,050.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	936.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,884.59		
Over-BASE Levy	1110(c)	158,272.75		
District Tax Levy			1110	239,157.34
Total Estimated Revenues to Fund Adopted Budget			0004	577,926.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	47,922.14
Add To Fund Balance	0003	1,077.86

Transportation Schedule Data

On-Schedule	0005	11,385.00
Contingency	0006	1,138.50
Over-Schedule	0011	36,476.50
Fund Balance for Budget	TFS48	10,877.86
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	1,077.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,261.75
State On-Schedule Trans Reimb	3210	6,261.75
District Tax Levy	1110	35,398.64
District Mills	999	14.64
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

11 Bus Depreciation Fund

Adopted Budget	0001	122,119.48

Budget Uses

Expenditure Budget	0002	122,119.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,659.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,659.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	23,460.10
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	122,119.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC CE	2016	43,723.00	8,744.60	8,744.60	8,744.60
Blue Bird All American Coach	2014	73,577.50	47,646.50	14,715.50	14,715.50
2010 BLUE BIRD	2010	55,632.00	83,448.00	N/A	NA
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					23,460.10

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

13 Tuition Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,500.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	54,170.56
Add To Fund Balance	0003	15,829.44
Fund Balance for Budget	TFS48	29,829.44
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	15,829.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,170.56
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

17 Adult Education Fund

Adopted Budget	0001	3,652.59

Budget Uses

Expenditure Budget	0002	3,652.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,652.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,652.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,652.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	601.16

Budget Uses

Expenditure Budget	0002	601.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	601.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	601.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	601.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

29 Flexibility Fund

Adopted Budget	0001	7,789.12

Budget Uses

Expenditure Budget	0002	7,789.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,789.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,789.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,789.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

50 Debt Service Fund
EL 9-9

Taxable Value		2,418,095.00
Adopted Budget	0001	7.08

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	7.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-58401668

61 Building Reserve Fund

Adopted Budget		0001	3,626.13

Budget Uses

Expenditure Budget		0002	3,626.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,626.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,626.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	3,626.13

Budget Report
FY 2019

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-91999788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	23	2,089,869

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A	16	1,784,724
Non-located - 49 Sweet Grass	N/A	7	305,145

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Adam Milligan

(Signature) (Date)

County Superintendent: Judy Martin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
48 Stillwater
0851 Reed Point H S

Submit ID: 0851-91999788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	471,981.65	44,050.73	10%	9.33%	0.00	370,098.15	101,883.50	48.73
10 Transportation	49,000.00	9,800.00	20%	20.00%	793.02	12,523.50	35,683.48	17.07
11 Bus Depreciation	91,625.33	0.00	N/A	0.00%	68,165.23	0.00	23,460.10	11.23
13 Tuition	2,500.00		N/A		333.35	0.00	2,166.65	1.04
14 Retirement	67,700.00	13,540.00	20%	20.00%	13,516.57	54,183.43		
17 Adult Education	3,308.29	0.00	35%	0.00%	3,308.29	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,667.69	0.00	N/A	0.00%	1,667.69	0.00	0.00	0.00
29 Flexibility	6,713.03	0.00	N/A	0.00%	6,713.03	0.00	0.00	0.00
61 Building Reserve	257.36	0.00	N/A	0.00%	257.36	0.00	0.00	0.00
Total of All Funds	694,753.35	67,390.73			94,754.54	436,805.08	163,193.73	78.07

50 Debt Service Tax Jurisdiction								
HS 9-9	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-91999788

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	213,056.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,352.10
D.	At Risk Student	(I-D)	856.04
E.	Indian Education For All	(I-E)	500.48
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	479.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,323.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,104.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,785.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	411,124.75
C.	Maximum Budget Limit	(II-C)	509,192.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,174.48
E.	Adopted Budget	(II-E)	475,755.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	409,807.17
H.	Maximum Budget Limit	(II-H)	507,791.56
I.	Highest Budget Without a Vote	(II-I)	471,981.65
J.	Highest Budget	(II-J)	507,791.56
K.	Highest Voted Amount	(II-K)	35,809.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	471,981.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		44,050.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		44,050.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		471,981.65
1.	BASE Budget Limit	(V-A1)	409,807.17	
2.	Over-BASE Budget	(V-A2)	62,174.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		213,056.96
1.	Direct State Aid Paid By State	(V-B1)	213,056.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,352.10
D.	At Risk Student	(V-D)		856.04
E.	Indian Education For All	(V-E)		500.48
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		479.32
H.	Special Education Allowable Cost Payment	(V-H)		3,323.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,535.98
1.	Actual Non-Levy Revenue	(V-J1)	1,535.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		168,488.32
1.	State Guaranteed Tax Base Aid	(V-L1)	128,779.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,709.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		409,807.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,174.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,174.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.98
U.	Over-BASE Mills	(V-U)		29.75
1.	District Property Tax Levy Mills	(V-U1)	29.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	471,981.65

Budget Uses

Expenditure Budget	0002	471,981.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	213,056.96
Quality Educator	3111	21,352.10
At Risk Student	3112	856.04
Indian Education For All	3113	500.48
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,323.97
Data For Achievement	3116	479.32
State Guaranteed Tax Base Aid	3120	128,779.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,535.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,709.02		
Over-BASE Levy	1110(c)	62,174.48		
District Tax Levy			1110	101,883.50
Total Estimated Revenues to Fund Adopted Budget			0004	471,981.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,385.00
Contingency	0006	1,138.50
Over-Schedule	0011	36,476.50
Fund Balance for Budget	TFS48	10,593.02
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	793.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,261.75
State On-Schedule Trans Reimb	3210	6,261.75
District Tax Levy	1110	35,683.48
District Mills	999	17.07
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-91999788

11 Bus Depreciation Fund

Adopted Budget	0001	91,625.33

Budget Uses

Expenditure Budget	0002	91,625.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,165.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,165.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	23,460.10
District Mills	999	11.23
Total Estimated Revenues to Fund Adopted Budget	0004	91,625.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC CE	2016	43,723.00	8,744.60	8,744.60	8,744.60
Blue Bird All American Coach	2014	73,577.50	46,646.50	14,715.50	14,715.50
2010 BLUE BIRD	2010	17,568.00	26,352.00	N/A	NA
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					23,460.10

Budget Report
FY 2019
48 Stillwater

0851 Reed Point H S

Submit ID: 0851-91999788

13 Tuition Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	333.35
Unreserved Fund Balance Reappropriated	0970	333.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,166.65
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
48 Stillwater

0851 Reed Point H S

Submit ID: 0851-91999788

14 Retirement Fund

Adopted Budget	0001	67,700.00

Budget Uses

Expenditure Budget	0002	67,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,056.57
Operating Reserve	0961	13,540.00
Unreserved Fund Balance Reappropriated	0970	13,516.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,183.43
Total Estimated Revenues to Fund Adopted Budget	0004	67,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,308.29

Budget Uses

Expenditure Budget	0002	3,308.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,308.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,308.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,308.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,667.69

Budget Uses

Expenditure Budget	0002	1,667.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,667.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,667.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,667.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,713.03

Budget Uses

Expenditure Budget	0002	6,713.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,713.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,713.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,713.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HS 9-9

Taxable Value		2,089,869.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	257.36

Budget Uses

Expenditure Budget		0002	257.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	257.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	257.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	257.36

Budget Report
FY 2019

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-05823099

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	23	N/A	499,370

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: John Hagenbarth

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-05823099

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	177,203.88	16,980.40	10%	9.58%	0.00	138,894.56	38,309.32	76.70
10 Transportation	20,447.34	4,089.47	20%	20.00%	422.07	10,420.74	9,604.53	19.23
11 Bus Depreciation	68,190.64	0.00	N/A	0.00%	68,190.64	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	21,032.11	4,206.42	20%	20.00%	2,481.84	18,550.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	114.05	0.00	N/A	0.00%	114.05	0.00	0.00	0.00
29 Flexibility	4,154.73	0.00	N/A	0.00%	4,154.73	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	291,142.75	25,276.29			75,363.33	167,865.57	47,913.85	95.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

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Submit ID: 0015-05823099

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,564.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	500.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	479.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,083.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,154.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,123.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	154,207.83
C.	Maximum Budget Limit	(II-C)	191,216.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,968.91
E.	Adopted Budget	(II-E)	165,176.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	159,234.97
H.	Maximum Budget Limit	(II-H)	199,024.29
I.	Highest Budget Without a Vote	(II-I)	177,203.88
J.	Highest Budget	(II-J)	199,024.29
K.	Highest Voted Amount	(II-K)	21,820.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	177,203.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,980.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,980.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		177,203.88
1.	BASE Budget Limit	(V-A1)	159,234.97	
2.	Over-BASE Budget	(V-A2)	17,968.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,564.33
1.	Direct State Aid Paid By State	(V-B1)	80,564.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		500.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		479.32
H.	Special Education Allowable Cost Payment	(V-H)		5,083.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		48.51
1.	Actual Non-Levy Revenue	(V-J1)	48.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		66,068.97
1.	State Guaranteed Tax Base Aid	(V-L1)	45,728.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,340.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		159,234.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,968.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.98
1.	District Property Tax Levy Mills	(V-U1)	35.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	177,203.88

Budget Uses

Expenditure Budget	0002	177,203.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	80,564.33
Quality Educator	3111	6,490.00
At Risk Student	3112	0.00
Indian Education For All	3113	500.48
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,083.36
Data For Achievement	3116	479.32
State Guaranteed Tax Base Aid	3120	45,728.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	48.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,340.41		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	38,309.32
Total Estimated Revenues to Fund Adopted Budget			0004	177,203.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	20,447.34

Budget Uses

Expenditure Budget	0002	20,447.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,473.40
Contingency	0006	947.34
Over-Schedule	0011	10,026.60
Fund Balance for Budget	TFS48	4,511.54
Operating Reserve	0961	4,089.47
Unreserved Fund Balance Reappropriated	0970	422.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	5,210.37
State On-Schedule Trans Reimb	3210	5,210.37
District Tax Levy	1110	9,604.53
District Mills	999	19.23
Total Estimated Revenues to Fund Adopted Budget	0004	20,447.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

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Submit ID: 0015-05823099

11 Bus Depreciation Fund

Adopted Budget	0001	68,190.64

Budget Uses

Expenditure Budget	0002	68,190.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,190.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,190.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,190.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International I.C.	2003	45,340.73	68,011.10	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-05823099

14 Retirement Fund

Adopted Budget	0001	21,032.11

Budget Uses

Expenditure Budget	0002	21,032.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,688.26
Operating Reserve	0961	4,206.42
Unreserved Fund Balance Reappropriated	0970	2,481.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,550.27
Total Estimated Revenues to Fund Adopted Budget	0004	21,032.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	114.05

Budget Uses

Expenditure Budget	0002	114.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	114.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,154.73

Budget Uses

Expenditure Budget	0002	4,154.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,154.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,154.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,154.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 42	N/A	2,923,149

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	41	N/A	2,086,784
Non-located - 42 Richland	1	N/A	836,365

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	476,184.50	12,055.00	10%	2.53%	0.00	236,224.85	239,959.65	82.08
10 Transportation	85,000.00	3,168.00	20%	3.73%	0.00	54,153.00	30,847.00	10.55
11 Bus Depreciation	46,039.50	0.00	N/A	0.00%	38,142.00	0.00	7,897.50	2.70
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	533.00	20%	0.67%	0.00	80,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,000.00	2,039.00	N/A	9.27%	0.00	0.00	22,000.00	7.53
29 Flexibility	638,425.00	0.00	N/A	0.00%	138,425.00	500,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,347,649.00	17,795.00			176,567.00	870,377.85	300,704.15	102.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	29 *
M1	RICHEY 7-8	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	183,530.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,596.56
D.	At Risk Student	(I-D)	1,279.36
E.	Indian Education For All	(I-E)	913.92
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	875.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,062.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,007.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	361.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	381,624.80
C.	Maximum Budget Limit	(II-C)	472,154.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	93,017.61
E.	Adopted Budget	(II-E)	474,642.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	368,249.66
H.	Maximum Budget Limit	(II-H)	455,808.32
I.	Highest Budget Without a Vote	(II-I)	462,168.62
J.	Highest Budget	(II-J)	476,184.50
K.	Highest Voted Amount	(II-K)	14,015.88
L.	Amount Approved on Ballot by Voters	(II-L)	14,015.88
M.	Adopted Budget	(II-M)	476,184.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,055.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,055.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		476,184.50
1.	BASE Budget Limit	(V-A1)	368,249.66	
2.	Over-BASE Budget	(V-A2)	107,934.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		183,530.07
1.	Direct State Aid Paid By State	(V-B1)	183,530.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,596.56
D.	At Risk Student	(V-D)		1,279.36
E.	Indian Education For All	(V-E)		913.92
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		875.28
H.	Special Education Allowable Cost Payment	(V-H)		7,062.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		236.00
1.	Actual Non-Levy Revenue	(V-J1)	236.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		148,327.57
1.	State Guaranteed Tax Base Aid	(V-L1)	16,302.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,024.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		368,249.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,934.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		107,934.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		45.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.92
1.	District Property Tax Levy Mills	(V-U1)	36.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

01 General Fund

Adopted Budget	0001	476,184.50

Budget Uses

Expenditure Budget	0002	475,490.50
Add To Fund Balance	0003	694.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	183,530.07
Quality Educator	3111	25,596.56
At Risk Student	3112	1,279.36
Indian Education For All	3113	913.92
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,062.90
Data For Achievement	3116	875.28
State Guaranteed Tax Base Aid	3120	16,302.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	236.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,024.81		
Over-BASE Levy	1110(c)	107,934.84		
District Tax Levy			1110	239,959.65
Total Estimated Revenues to Fund Adopted Budget			0004	476,184.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	84,203.00
Add To Fund Balance	0003	797.00

Transportation Schedule Data

On-Schedule	0005	49,230.00
Contingency	0006	4,923.00
Over-Schedule	0011	30,847.00
Fund Balance for Budget	TFS48	3,168.00
Operating Reserve	0961	3,168.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,076.50
State On-Schedule Trans Reimb	3210	27,076.50
District Tax Levy	1110	30,847.00
District Mills	999	10.55
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

11 Bus Depreciation Fund

Adopted Budget	0001	46,039.50

Budget Uses

Expenditure Budget	0002	38,142.00
Add To Fund Balance	0003	7,897.50
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,142.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,142.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	7,897.50
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	46,039.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Starcraft Mini	2016	39,487.50	15,795.00	7,897.50	7,897.50
2011 International Activity Bus	2010	78,162.00	117,243.00	N/A	NA
International Activity Bus	2006	41,000.00	61,500.00	N/A	NA
Total					7,897.50

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	533.00
Operating Reserve	0961	533.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,039.00
Operating Reserve	0961	2,039.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,000.00
District Mills	999	7.53
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

29 Flexibility Fund

Adopted Budget	0001	638,425.00

Budget Uses

Expenditure Budget	0002	638,425.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,425.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,425.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	638,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0227 Richey Elem

Submit ID: 0227-81239005

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	33	3,082,452

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Jayne Mitchell

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	572,109.52	57,210.95	10%	10.00%	11,226.05	382,896.58	177,986.89	57.75
10 Transportation	85,000.00	5,188.00	20%	6.10%	0.00	54,153.00	30,847.00	10.01
11 Bus Depreciation	26,836.50	0.00	N/A	0.00%	18,939.00	0.00	7,897.50	2.56
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	4,704.00	20%	5.53%	0.00	85,000.00		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	5,058.00	0.00	4,942.00	1.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,000.00	1,307.00	N/A	7.26%	0.00	0.00	18,000.00	5.84
29 Flexibility	635,094.00	0.00	N/A	0.00%	70,094.00	565,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,432,040.02	71,909.95			105,317.05	1,087,049.58	239,673.39	77.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	244,893.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,876.16
D.	At Risk Student	(I-D)	29.94
E.	Indian Education For All	(I-E)	718.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	687.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,968.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,656.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,461.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	424,212.21
C.	Maximum Budget Limit	(II-C)	528,167.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,301.39
E.	Adopted Budget	(II-E)	531,513.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	460,218.74
H.	Maximum Budget Limit	(II-H)	572,109.52
I.	Highest Budget Without a Vote	(II-I)	572,109.52
J.	Highest Budget	(II-J)	572,109.52
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	572,109.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,210.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,226.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,226.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,437.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		572,109.52
1.	BASE Budget Limit	(V-A1)	460,218.74	
2.	Over-BASE Budget	(V-A2)	111,890.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		244,893.42
1.	Direct State Aid Paid By State	(V-B1)	244,893.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,876.16
D.	At Risk Student	(V-D)		29.94
E.	Indian Education For All	(V-E)		718.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		687.72
H.	Special Education Allowable Cost Payment	(V-H)		4,968.81
I.	Remaining Fund Balance Available	(V-I)		11,226.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,584.00
1.	Actual Non-Levy Revenue	(V-J1)	1,584.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		183,234.56
1.	State Guaranteed Tax Base Aid	(V-L1)	117,138.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,096.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		460,218.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		111,890.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		111,890.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.45
U.	Over-BASE Mills	(V-U)		36.30
1.	District Property Tax Levy Mills	(V-U1)	36.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

01 General Fund

Adopted Budget	0001	572,109.52

Budget Uses

Expenditure Budget	0002	503,672.52
Add To Fund Balance	0003	68,437.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,226.05
Direct State Aid	3110	244,893.42
Quality Educator	3111	12,876.16
At Risk Student	3112	29.94
Indian Education For All	3113	718.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,968.81
Data For Achievement	3116	687.72
State Guaranteed Tax Base Aid	3120	117,138.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	405.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,179.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,096.11		
Over-BASE Levy	1110(c)	111,890.78		
District Tax Levy			1110	177,986.89
Total Estimated Revenues to Fund Adopted Budget			0004	572,109.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	79,812.00
Add To Fund Balance	0003	5,188.00

Transportation Schedule Data

On-Schedule	0005	49,230.00
Contingency	0006	4,923.00
Over-Schedule	0011	30,847.00
Fund Balance for Budget	TFS48	5,188.00
Operating Reserve	0961	5,188.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,076.50
State On-Schedule Trans Reimb	3210	27,076.50
District Tax Levy	1110	30,847.00
District Mills	999	10.01
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

Submit ID: 0228-30936093

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11 Bus Depreciation Fund

Adopted Budget	0001	26,836.50

Budget Uses

Expenditure Budget	0002	18,939.00
Add To Fund Balance	0003	7,897.50
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,939.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,939.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,897.50
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	26,836.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Starcraft Mini	2016	39,487.50	15,795.00	7,897.50	7,897.50
2011 International Activity Bus	2010	33,498.00	50,247.00	N/A	NA
International Activity Bus	2006	22,000.00	33,000.00	N/A	NA
Total					7,897.50

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,704.00
Operating Reserve	0961	4,704.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,558.00
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	5,058.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,942.00
District Mills	999	1.60
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,307.00
Operating Reserve	0961	1,307.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,000.00
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

0228 Richey H S

Submit ID: 0228-30936093

29 Flexibility Fund

Adopted Budget	0001	635,094.00

Budget Uses

Expenditure Budget	0002	635,094.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,094.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,094.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	565,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	635,094.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

11 Dawson

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Submit ID: 0228-30936093

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

05 Carbon

Submit ID: 0069-05533462

0069 Roberts K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	33	1,842,155

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Sarah Devries

(Signature) (Date)

County Superintendent: Jane Swanson-Webb

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-05533462

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,212,191.94	115,964.98	10%	9.57%	0.00	998,479.35	213,712.59	115.99
10 Transportation	106,252.50	21,250.50	20%	20.00%	20,587.08	40,157.72	45,507.70	24.70
11 Bus Depreciation	172,026.99	0.00	N/A	0.00%	168,426.99	0.00	3,600.00	1.95
13 Tuition	22,573.52		N/A		22,573.52	0.00	0.00	0.00
14 Retirement	184,080.04	27,612.01	20%	15.00%	23,561.23	160,518.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,421.41	0.00	N/A	0.00%	25,921.41	0.00	17,500.00	9.50
29 Flexibility	4,088.24	0.00	N/A	0.00%	4,088.24	0.00	0.00	0.00
61 Building Reserve	108,378.99	0.00	N/A	0.00%	54,630.99	0.00	53,748.00	29.18
Total of All Funds	1,853,013.63	164,827.49			319,789.46	1,199,155.88	334,068.29	181.32

50 Debt Service Tax Jurisdiction								
0069	98,850.00	0.00	20-9-438	0.00%	0.00	0.00	98,850.00	53.66

Budget Report
FY 2019

05 Carbon

Submit ID: 0069-05533462

0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	72
M1	ROBERTS 7-8	25
H1	ROBERTS HS 9-12	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	573,577.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,462.45
D.	At Risk Student	(I-D)	3,142.41
E.	Indian Education For All	(I-E)	2,828.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,709.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	26,358.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,524.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,139.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,410.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	1,039,701.11
C.	Maximum Budget Limit	(II-C)	1,293,176.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,000.00
E.	Adopted Budget	(II-E)	1,131,701.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,120,191.94
H.	Maximum Budget Limit	(II-H)	1,396,556.16
I.	Highest Budget Without a Vote	(II-I)	1,212,191.94
J.	Highest Budget	(II-J)	1,396,556.16
K.	Highest Voted Amount	(II-K)	184,364.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,212,191.94

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			115,964.98
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			115,964.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,295.27	7,063.13	26,358.40
B.	Special Education RSBG to Coop	4,868.43	1,656.27	6,524.70
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,665.48	3,487.76	13,153.24

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	578,994.80	235,224.00	814,218.80
		735,311.80	547,860.00	1,283,171.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	259,565.07	193,394.58	452,959.65
H.	Special Education in BASE@40%	9,665.48	3,487.76	13,153.24
I.	Subsidized BASE Amount	269,230.55	196,882.34	466,112.89
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,212,191.94
	1. BASE Budget Limit	(V-A1)	1,120,191.94	
	2. Over-BASE Budget	(V-A2)	92,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		573,577.79
	1. Direct State Aid Paid By State	(V-B1)	573,577.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,462.45
D.	At Risk Student	(V-D)		3,142.41
E.	Indian Education For All	(V-E)		2,828.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,709.20

H.	Special Education Allowable Cost Payment	(V-H)		26,358.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,132.09
1.	Actual Non-Levy Revenue	(V-J1)	2,132.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		463,980.80
1.	State Guaranteed Tax Base Aid	(V-L1)	342,268.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,712.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,120,191.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		92,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		92,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		44.99
T.	BASE Mills - High School	(V-T)		21.06
U.	Over-BASE Mills	(V-U)		49.94
1.	District Property Tax Levy Mills	(V-U1)	49.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		115.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,212,191.94

Budget Uses

Expenditure Budget	0002	1,212,191.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	573,577.79
Quality Educator	3111	45,462.45
At Risk Student	3112	3,142.41
Indian Education For All	3113	2,828.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	26,358.40
Data For Achievement	3116	2,709.20
State Guaranteed Tax Base Aid	3120	342,268.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,132.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,712.59		
Over-BASE Levy	1110(c)	92,000.00		
District Tax Levy			1110	213,712.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,212,191.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,252.50

Budget Uses

Expenditure Budget	0002	106,252.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,507.02
Contingency	0006	3,650.70
Over-Schedule	0011	66,094.78
Fund Balance for Budget	TFS48	41,837.58
Operating Reserve	0961	21,250.50
Unreserved Fund Balance Reappropriated	0970	20,587.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,078.86
State On-Schedule Trans Reimb	3210	20,078.86
District Tax Levy	1110	45,507.70
District Mills	999	24.70
Total Estimated Revenues to Fund Adopted Budget	0004	106,252.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	172,026.99

Budget Uses

Expenditure Budget	0002	172,026.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168,426.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168,426.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,600.00
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	172,026.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas Bus #8	2017	95,335.00	3,177.84	19,067.00	0.00
2015 Thomas	2014	95,555.00	11,944.38	19,111.00	1,200.00
2009 ACTIVITY BUS	2009	129,625.00	43,208.34	25,925.00	0.00
2007 Thomas	2006	71,619.05	63,230.27	14,323.81	1,200.00
4UZAAXCSX5CN82570	2005	65,497.45	61,342.13	13,099.49	1,200.00
4UZAAXAK93CL71151	2003	64,760.40	97,140.60	N/A	NA
Total					3,600.00

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13 Tuition Fund

Adopted Budget	0001	22,573.52

Budget Uses

Expenditure Budget	0002	22,573.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,573.52
Unreserved Fund Balance Reappropriated	0970	22,573.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,573.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	184,080.04

Budget Uses

Expenditure Budget	0002	184,080.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,173.24
Operating Reserve	0961	27,612.01
Unreserved Fund Balance Reappropriated	0970	23,561.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,518.81
Total Estimated Revenues to Fund Adopted Budget	0004	184,080.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,421.41

Budget Uses

Expenditure Budget	0002	43,421.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,921.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,921.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,500.00
District Mills	999	9.50
Total Estimated Revenues to Fund Adopted Budget	0004	43,421.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	4,088.24

Budget Uses

Expenditure Budget	0002	4,088.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,088.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,088.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,088.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0069

Taxable Value		1,842,155.00
Adopted Budget	0001	98,850.00

Budget Uses

Expenditure Budget	0002	98,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-319.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,850.00
Jurisdiction Mills	999	53.66
Total Estimated Revenues to Fund Adopted Budget	0004	98,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	07/15/2001	06/30/2021	625,000.00	92,500.00	42,500.00	6,750.00	175.00
High School Bond	07/15/2001	06/30/2021	625,000.00	92,500.00	42,500.00	6,750.00	175.00
Total Bond Requirements							98,850.00
Total Debt Service Requirements						0002	98,850.00

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0069 Roberts K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	108,378.99

Budget Uses

Expenditure Budget		0002	108,378.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,630.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,630.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	17,500.00	
Building Reserve Permissive Levy	1110(b)	36,248.00	
District Tax Levy		1110	53,748.00
District Mills		999	29.18
Building Reserves Voted Mills			9.50
Building Reserves Permissive Mills			19.68
Total Estimated Revenues to Fund Adopted Budget		0004	108,378.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	87,500.00	5	52,500.00	17,500.00	17,500.00
Total					17,500.00

Budget Report
FY 2019

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	445	N/A	158,980

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	355	N/A	158,980
Non-located - 08 Chouteau	90	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Lamas

(Signature) (Date)

Chairperson, School Trustees: Theodore Russette III

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,589,153.66	251,494.49	10%	9.71%	0.00	2,582,316.64	6,837.02	43.18
10 Transportation	202,834.00	0.00	20%	0.00%	78,047.06	124,786.73	0.21	0.00
11 Bus Depreciation	406,811.74	0.00	N/A	0.00%	327,111.74	0.00	79,700.00	501.32
13 Tuition	760.48		N/A		760.48	0.00	0.00	0.00
14 Retirement	690,916.00	80,224.27	20%	11.61%	0.00	690,916.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,826.89	0.00	N/A	0.00%	51,826.89	0.00	0.00	0.00
29 Flexibility	1,062.72	0.00	N/A	0.00%	1,062.72	0.00	0.00	0.00
61 Building Reserve	5,401.11	0.00	N/A	0.00%	5,401.11	0.00	0.00	0.00
Total of All Funds	3,948,766.60	331,718.76			464,210.00	3,398,019.37	86,537.23	544.50

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	280,221.53	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	345
M1	ROCKY BOY 7-8	100

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,245,376.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	112,828.65
D.	At Risk Student	(I-D)	35,185.04
E.	Indian Education For All	(I-E)	9,683.20
F.	American Indian Achievement Gap	(I-F)	86,028.00
G.	Data For Achievement	(I-G)	9,273.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	70,256.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,334.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,467.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	420
B.	BASE Budget Limit	(II-B)	2,406,733.54
C.	Maximum Budget Limit	(II-C)	2,975,884.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,406,733.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,589,153.66
H.	Maximum Budget Limit	(II-H)	3,201,923.88
I.	Highest Budget Without a Vote	(II-I)	2,589,153.66
J.	Highest Budget	(II-J)	3,201,923.88
K.	Highest Voted Amount	(II-K)	612,770.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,589,153.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		251,494.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		251,494.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,589,153.66
1.	BASE Budget Limit	(V-A1)	2,589,153.66	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,245,376.42
1.	Direct State Aid Paid By State	(V-B1)	1,245,376.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		112,828.65
D.	At Risk Student	(V-D)		35,185.04
E.	Indian Education For All	(V-E)		9,683.20
F.	American Indian Achievement Gap	(V-F)		86,028.00
G.	Data For Achievement	(V-G)		9,273.80
H.	Special Education Allowable Cost Payment	(V-H)		70,256.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		379.65
1.	Actual Non-Levy Revenue	(V-J1)	139.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	240.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,020,142.08
1.	State Guaranteed Tax Base Aid	(V-L1)	1,013,305.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,837.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,589,153.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		43.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

01 General Fund

Adopted Budget	0001	2,589,153.66

Budget Uses

Expenditure Budget	0002	2,589,153.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,245,376.42
Quality Educator	3111	112,828.65
At Risk Student	3112	35,185.04
Indian Education For All	3113	9,683.20
American Indian Achievement Gap	3114	86,028.00
State Spec Ed Allowable Cost Pymt to Districts	3115	70,256.82
Data For Achievement	3116	9,273.80
State Guaranteed Tax Base Aid	3120	1,013,305.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	139.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	240.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,837.02		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	6,837.02
Total Estimated Revenues to Fund Adopted Budget			0004	2,589,153.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	202,834.00

Budget Uses

Expenditure Budget	0002	202,834.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	113,442.48
Contingency	0006	11,344.25
Over-Schedule	0011	78,047.27
Fund Balance for Budget	TFS48	78,047.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,047.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	62,393.36
State On-Schedule Trans Reimb	3210	62,393.37
District Tax Levy	1110	0.21
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	202,834.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

11 Bus Depreciation Fund

Adopted Budget	0001	406,811.74

Budget Uses

Expenditure Budget	0002	406,811.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,111.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,111.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	501.32
Total Estimated Revenues to Fund Adopted Budget	0004	406,811.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird All American 84 Passenger	2018	67,000.00	0.00	13,400.00	3,625.00
2019 Bluebird All American	2018	66,340.00	0.00	13,268.00	3,625.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	26,130.00	22,260.00	16,350.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	81,375.00	17,850.00	13,500.00
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	98,790.00	20,600.00	15,000.00
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	80,955.00	17,250.00	13,300.00
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	89,745.00	19,250.00	14,300.00
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	760.48

Budget Uses

Expenditure Budget	0002	760.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	760.48
Unreserved Fund Balance Reappropriated	0970	760.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	760.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-38682979

14 Retirement Fund

Adopted Budget	0001	690,916.00

Budget Uses

Expenditure Budget	0002	690,916.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,224.27
Operating Reserve	0961	80,224.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	690,916.00
Total Estimated Revenues to Fund Adopted Budget	0004	690,916.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,826.89

Budget Uses

Expenditure Budget	0002	51,826.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,826.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,826.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,826.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,062.72

Budget Uses

Expenditure Budget	0002	1,062.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,062.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,062.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,062.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		158,980.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,221.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,221.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	280,221.53

Revenue Bond

Adopted Budget	0001	142,407.50

Budget Uses

Expenditure Budget	0002	142,407.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,407.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	05/25/2011	10/01/2024	1,550,000.00	785,000.00	115,000.00	24,907.50	2,500.00
Total Bond Requirements							142,407.50
Total Debt Service Requirements						0002	142,407.50

61 Building Reserve Fund

Adopted Budget		0001	5,401.11

Budget Uses

Expenditure Budget		0002	5,401.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,401.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,401.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,401.11

Budget Report
FY 2019

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-44268167

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	133	158,980

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Lamas

(Signature) (Date)

Chairperson, School Trustees: Theodore Russette III

(Signature) (Date)

County Superintendent: Maureen Odegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-44268167

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,125,424.92	112,542.49	10%	10.00%	46,981.16	1,075,465.54	2,978.22	19.20
10 Transportation	29,871.27	0.00	20%	0.00%	0.00	29,871.27	0.00	0.00
11 Bus Depreciation	262,416.62	0.00	N/A	0.00%	212,576.62	0.00	49,840.00	313.50
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	307,733.15	61,526.45	20%	19.99%	307,733.15	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,685.70	0.00	N/A	0.00%	44,685.70	0.00	0.00	0.00
29 Flexibility	2,524.74	0.00	N/A	0.00%	2,524.74	0.00	0.00	0.00
61 Building Reserve	10,005.07	0.00	N/A	0.00%	10,005.07	0.00	0.00	0.00
Total of All Funds	1,782,661.47	174,068.94			624,506.44	1,105,336.81	52,818.22	332.70

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	420,234.78	0.00	0.00	0.00

Budget Report
FY 2019

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-44268167

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 133

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	562,028.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,671.75
D.	At Risk Student	(I-D)	11,837.13
E.	Indian Education For All	(I-E)	2,894.08
F.	American Indian Achievement Gap	(I-F)	28,676.00
G.	Data For Achievement	(I-G)	2,771.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	20,025.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,675.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,056.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	132
B.	BASE Budget Limit	(II-B)	1,091,705.46
C.	Maximum Budget Limit	(II-C)	1,345,899.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,091,705.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,125,424.92
H.	Maximum Budget Limit	(II-H)	1,386,237.30
I.	Highest Budget Without a Vote	(II-I)	1,125,424.92
J.	Highest Budget	(II-J)	1,386,237.30
K.	Highest Voted Amount	(II-K)	260,812.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,125,424.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,542.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		46,981.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	46,981.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		159,523.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,125,424.92
1.	BASE Budget Limit	(V-A1)	1,125,424.92	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		562,028.75
1.	Direct State Aid Paid By State	(V-B1)	562,028.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,671.75
D.	At Risk Student	(V-D)		11,837.13
E.	Indian Education For All	(V-E)		2,894.08
F.	American Indian Achievement Gap	(V-F)		28,676.00
G.	Data For Achievement	(V-G)		2,771.72
H.	Special Education Allowable Cost Payment	(V-H)		20,025.81
I.	Remaining Fund Balance Available	(V-I)		46,981.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		285.10
1.	Actual Non-Levy Revenue	(V-J1)	93.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	192.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		407,253.42
1.	State Guaranteed Tax Base Aid	(V-L1)	404,275.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,978.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,125,424.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.20
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
21 Hill

1229 Rocky Boy H S

Submit ID: 1229-44268167

01 General Fund

Adopted Budget	0001	1,125,424.92

Budget Uses

Expenditure Budget	0002	1,125,424.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	46,981.16
Direct State Aid	3110	562,028.75
Quality Educator	3111	42,671.75
At Risk Student	3112	11,837.13
Indian Education For All	3113	2,894.08
American Indian Achievement Gap	3114	28,676.00
State Spec Ed Allowable Cost Pymt to Districts	3115	20,025.81
Data For Achievement	3116	2,771.72
State Guaranteed Tax Base Aid	3120	404,275.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	93.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	192.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,978.22		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,978.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,125,424.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,871.27

Budget Uses

Expenditure Budget	0002	29,871.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,155.70
Contingency	0006	2,715.57
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	14,935.63
State On-Schedule Trans Reimb	3210	14,935.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,871.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1229 Rocky Boy H S

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11 Bus Depreciation Fund

Adopted Budget	0001	262,416.62

Budget Uses

Expenditure Budget	0002	262,416.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,576.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,576.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,840.00
District Mills	999	313.50
Total Estimated Revenues to Fund Adopted Budget	0004	262,416.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird All American 84 Passenger	2018	36,400.00	0.00	7,280.00	0.00
2019 Bluebird All American	2018	40,660.00	0.00	8,132.00	0.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	29,680.00	14,840.00	14,840.00
2001 Motor Coach Transit Bus#18	2011	218,500.00	250,880.00	43,700.00	35,000.00
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					49,840.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-44268167

14 Retirement Fund

Adopted Budget	0001	307,733.15

Budget Uses

Expenditure Budget	0002	307,733.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	369,259.60
Operating Reserve	0961	61,526.45
Unreserved Fund Balance Reappropriated	0970	307,733.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	307,733.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,685.70

Budget Uses

Expenditure Budget	0002	44,685.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,685.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,685.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,685.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,524.74

Budget Uses

Expenditure Budget	0002	2,524.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,524.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,524.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,524.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		158,980.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	420,234.78
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	420,234.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	420,234.78

Budget Report
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21 Hill
1229 Rocky Boy H S

Submit ID: 1229-44268167

Revenue Bond

Adopted Budget	0001	219,842.50

Budget Uses

Expenditure Budget	0002	219,842.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	219,842.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	05/25/2011	10/01/2024	2,325,000.00	1,170,000.00	180,000.00	37,342.50	2,500.00
Total Bond Requirements							219,842.50
Total Debt Service Requirements						0002	219,842.50

61 Building Reserve Fund

Adopted Budget		0001	10,005.07

Budget Uses

Expenditure Budget		0002	10,005.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,005.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,005.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,005.07

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,109	N/A	7,285,674

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,352,812.14	125,247.95	10%	1.97%	0.00	6,055,625.04	297,187.10	40.75
10 Transportation	470,500.00	43,449.22	20%	9.23%	379.50	229,690.05	240,430.45	33.00
11 Bus Depreciation	521,316.31	0.00	N/A	0.00%	324,650.89	0.00	196,665.42	26.99
13 Tuition	143,000.00		N/A		73.59	0.00	142,926.41	19.62
14 Retirement	1,080,000.00	175,721.87	20%	16.27%	0.00	1,080,000.00		
17 Adult Education	25,000.00	0.00	35%	0.00%	11,713.28	4,500.00	8,786.72	1.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,092.12	0.00	N/A	0.00%	3,092.12	0.00	0.00	0.00
29 Flexibility	82.96	0.00	N/A	0.00%	82.96	0.00	0.00	0.00
61 Building Reserve	72,857.56	0.00	N/A	0.00%	0.82	0.00	72,856.74	10.00
Total of All Funds	8,668,661.09	344,419.04			339,993.16	7,369,815.09	958,852.84	131.57

50 Debt Service **Tax Jurisdiction**								
24-1199	488,922.17	0.00	20-9-438	0.00%	0.00	0.00	488,922.17	67.11

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	888
M1	RONAN 7-8	221

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,975,422.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	296,648.17
D.	At Risk Student	(I-D)	89,614.30
E.	Indian Education For All	(I-E)	24,131.84
F.	American Indian Achievement Gap	(I-F)	144,022.00
G.	Data For Achievement	(I-G)	23,111.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	321,530.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	53,525.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,109
B.	BASE Budget Limit	(II-B)	6,246,362.83
C.	Maximum Budget Limit	(II-C)	7,746,947.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	6,246,362.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,352,812.14
H.	Maximum Budget Limit	(II-H)	7,877,015.91
I.	Highest Budget Without a Vote	(II-I)	6,352,812.14
J.	Highest Budget	(II-J)	7,877,015.91
K.	Highest Voted Amount	(II-K)	1,524,203.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,352,812.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,247.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,247.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,352,812.14
1.	BASE Budget Limit	(V-A1)	6,352,812.14	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,975,422.60
1.	Direct State Aid Paid By State	(V-B1)	2,975,422.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		296,648.17
D.	At Risk Student	(V-D)		89,614.30
E.	Indian Education For All	(V-E)		24,131.84
F.	American Indian Achievement Gap	(V-F)		144,022.00
G.	Data For Achievement	(V-G)		23,111.56
H.	Special Education Allowable Cost Payment	(V-H)		321,530.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,478,330.85
1.	State Guaranteed Tax Base Aid	(V-L1)	2,181,143.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	297,187.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,352,812.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

01 General Fund

Adopted Budget	0001	6,352,812.14

Budget Uses

Expenditure Budget	0002	6,352,812.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,975,422.60
Quality Educator	3111	296,648.17
At Risk Student	3112	89,614.30
Indian Education For All	3113	24,131.84
American Indian Achievement Gap	3114	144,022.00
State Spec Ed Allowable Cost Pymt to Districts	3115	321,530.82
Data For Achievement	3116	23,111.56
State Guaranteed Tax Base Aid	3120	2,181,143.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	297,187.10		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	297,187.10
Total Estimated Revenues to Fund Adopted Budget			0004	6,352,812.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	470,500.00

Budget Uses

Expenditure Budget	0002	470,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	208,809.14
Contingency	0006	20,880.91
Over-Schedule	0011	240,809.95
Fund Balance for Budget	TFS48	43,828.72
Operating Reserve	0961	43,449.22
Unreserved Fund Balance Reappropriated	0970	379.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	114,845.02
State On-Schedule Trans Reimb	3210	114,845.03
District Tax Levy	1110	240,430.45
District Mills	999	33.00
Total Estimated Revenues to Fund Adopted Budget	0004	470,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	521,316.31

Budget Uses

Expenditure Budget	0002	521,316.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,650.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,650.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	196,665.42
District Mills	999	26.99
Total Estimated Revenues to Fund Adopted Budget	0004	521,316.31

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
49792	2018	54,750.00	0.00	10,950.00	4,106.25
90274	2018	42,870.65	0.00	8,574.13	3,215.30
90275	2018	42,870.65	0.00	8,574.13	3,215.30
90276	2018	42,870.65	0.00	8,574.13	3,215.30
1632	2017	57,279.42	6,111.71	11,455.88	4,295.96
1633	2017	57,279.42	6,111.71	11,455.88	4,295.96
73351	2016	74,413.02	13,396.20	14,882.60	5,580.98
73352	2016	74,413.02	13,396.20	14,882.60	5,580.98
1144 Chevy SB Cap 26	2015	52,105.50	13,730.15	10,421.10	3,907.91
9211 INTERN RB	2015	57,548.09	15,164.31	11,509.62	4,316.11
9212 INTERN RB	2015	57,548.09	15,164.41	11,509.62	4,316.11
9240 INTERN AB	2015	111,543.40	13,514.51	22,308.68	8,365.76
1469	2013	77,263.89	45,084.02	15,452.78	15,452.78
1470	2013	77,263.89	45,084.02	15,452.78	15,452.78
1471	2013	77,263.89	45,084.02	15,452.78	15,452.78
7800	2013	69,576.39	26,683.01	13,915.28	13,915.28
3836 CHEVY	2012	56,293.71	44,106.50	11,258.74	11,258.74
4090	2012	53,130.54	41,628.15	10,626.11	10,626.11
4091	2012	53,130.54	41,628.15	10,626.11	10,626.11
4092	2012	53,130.54	41,628.15	10,626.11	10,626.11
4093	2012	53,130.54	41,628.15	10,626.11	10,626.11
1885 DERA	2011	44,507.93	47,926.46	8,901.59	8,901.59
2352 SP NEEDS	2011	51,132.75	44,833.54	10,226.55	10,226.55
AB1 2463	2011	121,180.77	94,945.97	24,236.15	9,088.56
Total					196,665.42

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

13 Tuition Fund

Adopted Budget	0001	143,000.00

Budget Uses

Expenditure Budget	0002	143,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73.59
Unreserved Fund Balance Reappropriated	0970	73.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,926.41
District Mills	999	19.62
Total Estimated Revenues to Fund Adopted Budget	0004	143,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

14 Retirement Fund

Adopted Budget	0001	1,080,000.00

Budget Uses

Expenditure Budget	0002	1,080,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,721.87
Operating Reserve	0961	175,721.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,080,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,080,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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1199 Ronan Elem

Submit ID: 1199-17906934

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,713.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,713.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	4,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,786.72
District Mills	999	1.21
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

Submit ID: 1199-17906934

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

1199 Ronan Elem

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28 Technology Fund

Adopted Budget	0001	3,092.12

Budget Uses

Expenditure Budget	0002	3,092.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,092.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,092.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,092.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	82.96

Budget Uses

Expenditure Budget	0002	82.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
24 Lake

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Submit ID: 1199-17906934

50 Debt Service Fund
24-1199

Taxable Value		7,285,674.00
Adopted Budget	0001	488,922.17

Budget Uses

Expenditure Budget	0002	460,406.26
Add To Fund Balance	0003	28,515.91
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-28,515.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	488,922.17
Jurisdiction Mills	999	67.11
Total Estimated Revenues to Fund Adopted Budget	0004	488,922.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	10/28/2011	06/30/2021	1,193,295.00	338,352.00	129,903.00	9,080.00	350.00
Elementary Refunding Bond	10/28/2011	06/30/2021	2,756,705.00	781,648.00	300,097.00	20,976.26	0.00
Total Bond Requirements							460,406.26
Total Debt Service Requirements						0002	460,406.26

Budget Report
FY 2019

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1199 Ronan Elem

Submit ID: 1199-17906934

61 Building Reserve Fund

Adopted Budget		0001	72,857.56

Budget Uses

Expenditure Budget		0002	72,857.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	72,856.74	
District Tax Levy		1110	72,856.74
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	72,857.56

Budget Report
FY 2019

24 Lake

1200 Ronan H S

Submit ID: 1200-20173745

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	352	7,285,674

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

1200 Ronan H S

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,511,603.30	226,724.32	10%	9.03%	0.00	2,356,730.25	154,873.05	21.23
10 Transportation	156,900.00	10,510.81	20%	6.70%	126.50	76,563.35	80,210.15	11.01
11 Bus Depreciation	259,992.81	0.00	N/A	0.00%	190,204.57	0.00	69,788.24	9.58
13 Tuition	56,000.00		N/A		0.00	0.00	56,000.00	7.69
14 Retirement	422,000.00	84,400.00	20%	20.00%	56,796.91	365,203.09		
17 Adult Education	14,616.60	0.00	35%	0.00%	14,308.70	1,200.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,030.71	0.00	N/A	0.00%	1,030.71	0.00	0.00	0.00
29 Flexibility	26.03	0.00	N/A	0.00%	26.03	0.00	0.00	0.00
61 Building Reserve	50,100.00	0.00	N/A	0.00%	0.00	0.00	50,100.00	6.88
Total of All Funds	3,472,269.45	321,635.13			262,493.42	2,799,696.69	410,971.44	56.39

50 Debt Service **Tax Jurisdiction**								
1200	210,503.00	0.00	20-9-438	0.00%	0.00	0.00	210,503.00	28.89

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RONAN HS 9-12 352 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,248,748.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,064.44
D.	At Risk Student	(I-D)	15,946.33
E.	Indian Education For All	(I-E)	7,659.52
F.	American Indian Achievement Gap	(I-F)	43,442.00
G.	Data For Achievement	(I-G)	7,335.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	79,470.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	40,653.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	351
B.	BASE Budget Limit	(II-B)	2,484,710.38
C.	Maximum Budget Limit	(II-C)	3,090,212.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,484,710.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,511,603.30
H.	Maximum Budget Limit	(II-H)	3,118,009.87
I.	Highest Budget Without a Vote	(II-I)	2,511,603.30
J.	Highest Budget	(II-J)	3,118,009.87
K.	Highest Voted Amount	(II-K)	606,406.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,511,603.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		226,724.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,724.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,511,603.30
1.	BASE Budget Limit	(V-A1)	2,511,603.30	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,248,748.14
1.	Direct State Aid Paid By State	(V-B1)	1,248,748.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,064.44
D.	At Risk Student	(V-D)		15,946.33
E.	Indian Education For All	(V-E)		7,659.52
F.	American Indian Achievement Gap	(V-F)		43,442.00
G.	Data For Achievement	(V-G)		7,335.68
H.	Special Education Allowable Cost Payment	(V-H)		79,470.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,017,936.24
1.	State Guaranteed Tax Base Aid	(V-L1)	863,063.19	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	154,873.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,511,603.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.23
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,511,603.30

Budget Uses

Expenditure Budget	0002	2,511,603.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,248,748.14
Quality Educator	3111	91,064.44
At Risk Student	3112	15,946.33
Indian Education For All	3113	7,659.52
American Indian Achievement Gap	3114	43,442.00
State Spec Ed Allowable Cost Pymt to Districts	3115	79,470.95
Data For Achievement	3116	7,335.68
State Guaranteed Tax Base Aid	3120	863,063.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	154,873.05		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	154,873.05
Total Estimated Revenues to Fund Adopted Budget			0004	2,511,603.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	156,900.00

Budget Uses

Expenditure Budget	0002	156,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,603.05
Contingency	0006	6,960.30
Over-Schedule	0011	80,336.65
Fund Balance for Budget	TFS48	10,637.31
Operating Reserve	0961	10,510.81
Unreserved Fund Balance Reappropriated	0970	126.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	38,281.67
State On-Schedule Trans Reimb	3210	38,281.68
District Tax Levy	1110	80,210.15
District Mills	999	11.01
Total Estimated Revenues to Fund Adopted Budget	0004	156,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	259,992.81

Budget Uses

Expenditure Budget	0002	259,992.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,204.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,204.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,788.24
District Mills	999	9.58
Total Estimated Revenues to Fund Adopted Budget	0004	259,992.81

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
49792	2018	18,250.00	0.00	3,650.00	1,642.50
90274	2018	14,290.22	0.00	2,858.04	1,286.12
90275	2018	14,290.22	0.00	2,858.04	1,286.12
90276	2018	14,290.22	0.00	2,858.04	1,286.12
1632	2017	19,093.14	849.64	3,818.63	1,718.38
1633	2017	19,093.14	849.64	3,818.63	1,718.38
73351	2016	24,804.34	3,308.27	4,960.87	2,232.39
73352	2016	24,804.34	3,308.27	4,960.87	2,232.39
1144 Chevy SB Cap 26	2015	17,368.50	6,038.43	3,473.70	1,563.17
9211 Intern RB	2015	19,182.70	3,686.25	3,836.54	1,726.44
9212 Intern RB	2015	19,182.70	3,686.25	3,836.54	1,726.44
9240 INTERN AB	2015	37,178.13	13,998.26	7,435.63	3,346.03
1469	2013	25,754.63	13,190.64	5,150.93	5,150.93
1470	2013	25,754.63	13,190.64	5,150.93	5,150.93
1471	2013	25,754.63	13,191.64	5,150.93	5,150.93
7800	2013	23,192.13	7,239.78	4,638.43	4,638.43
3836 CHEVY	2012	18,764.57	13,363.47	3,752.91	3,752.91
4090	2012	17,710.18	12,612.59	3,542.04	3,542.04
4091	2012	17,710.18	12,612.59	3,542.04	3,542.04
4092	2012	17,710.18	12,612.59	3,542.04	3,542.04
4093	2012	17,710.18	12,612.59	3,542.04	3,542.04
1885	2011	14,836.00	15,839.89	2,967.20	2,967.20
2352 SP NEEDS	2011	17,044.25	14,788.71	3,408.85	3,408.85
AB1 2463	2011	40,393.59	35,048.13	8,078.72	3,635.42
Total					69,788.24

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13 Tuition Fund

Adopted Budget	0001	56,000.00

Budget Uses

Expenditure Budget	0002	56,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,000.00
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	56,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	422,000.00

Budget Uses

Expenditure Budget	0002	422,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,196.91
Operating Reserve	0961	84,400.00
Unreserved Fund Balance Reappropriated	0970	56,796.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	365,203.09
Total Estimated Revenues to Fund Adopted Budget	0004	422,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,616.60

Budget Uses

Expenditure Budget	0002	14,616.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,308.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,308.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,200.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,616.60
Estimated Revenues Exceeding Adopted Budget	0004a	892.10

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,030.71

Budget Uses

Expenditure Budget	0002	1,030.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,030.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,030.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,030.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	26.03

Budget Uses

Expenditure Budget	0002	26.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1200

Taxable Value		7,285,674.00
Adopted Budget	0001	210,503.00

Budget Uses

Expenditure Budget	0002	198,425.00
Add To Fund Balance	0003	12,078.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-12,078.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	210,503.00
Jurisdiction Mills	999	28.89
Total Estimated Revenues to Fund Adopted Budget	0004	210,503.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	10/28/2011	06/30/2021	524,664.00	148,342.50	57,775.50	4,083.32	350.00
High School Refunding Bond	10/28/2011	06/30/2021	1,155,336.00	326,657.50	127,224.50	8,991.68	0.00
Total Bond Requirements							198,425.00
Total Debt Service Requirements						0002	198,425.00

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61 Building Reserve Fund

Adopted Budget		0001	50,100.00

Budget Uses

Expenditure Budget		0002	50,100.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	50,100.00	
District Tax Levy		1110	50,100.00
District Mills		999	6.88
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.88
Total Estimated Revenues to Fund Adopted Budget		0004	50,100.00

Budget Report
FY 2019

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-79708928

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 29	* 17	3,188,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Stichman

(Signature) (Date)

Chairperson, School Trustees: Kristin Buck

(Signature) (Date)

County Superintendent: Joby Parker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
44 Rosebud
0795 Rosebud K-12

Submit ID: 0795-79708928

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	947,481.03	137,250.68	10%	14.49%	0.00	493,160.01	454,321.02	142.50
10 Transportation	190,000.00	38,000.00	20%	20.00%	70,100.33	43,798.04	76,101.63	23.87
11 Bus Depreciation	140,330.91	0.00	N/A	0.00%	140,330.91	0.00	0.00	0.00
13 Tuition	8,933.30		N/A		8,933.30	0.00	0.00	0.00
14 Retirement	120,000.00	24,000.00	20%	20.00%	37,725.05	82,274.95		
17 Adult Education	58,250.90	0.00	35%	0.00%	58,250.90	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	167,507.86	0.00	N/A	0.00%	119,507.86	0.00	48,000.00	15.06
29 Flexibility	9,840.44	0.00	N/A	0.00%	9,840.44	0.00	0.00	0.00
61 Building Reserve	127,868.76	0.00	N/A	0.00%	92,168.76	0.00	35,700.00	11.20
Total of All Funds	1,770,213.20	199,250.68			536,857.55	619,233.00	614,122.65	192.63

50 Debt Service Tax Jurisdiction								
12	8,790.65	0.00	20-9-438	0.00%	8,790.65	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD SCHOOL	23 *
M1	ROSEBUD 7-8	6 *
H1	ROSEBUD HS 9-12	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	340,226.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,768.01
D.	At Risk Student	(I-D)	4,964.24
E.	Indian Education For All	(I-E)	1,000.96
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	958.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	16,287.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,706.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,522.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	708,635.78
C.	Maximum Budget Limit	(II-C)	877,865.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	275,182.33
E.	Adopted Budget	(II-E)	983,818.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	672,298.70
H.	Maximum Budget Limit	(II-H)	835,322.13
I.	Highest Budget Without a Vote	(II-I)	947,481.03
J.	Highest Budget	(II-J)	987,669.89
K.	Highest Voted Amount	(II-K)	40,188.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	947,481.03

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,748.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42,502.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42,502.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,250.68

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,043.41	5,244.55	16,287.96
B.	Special Education RSBG to Coop	953.61	752.85	1,706.46
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,798.81	2,398.96	7,197.77

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	170,936.90	121,244.00	292,180.90
		327,253.90	433,880.00	761,133.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	115,520.63	153,159.64	268,680.27
H.	Special Education in BASE@40%	4,798.81	2,398.96	7,197.77
I.	Subsidized BASE Amount	120,319.44	155,558.60	275,878.04
J.	Subsidized BASE Ratio	44%	56%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		947,481.03
1.	BASE Budget Limit	(V-A1)	672,298.70	
2.	Over-BASE Budget	(V-A2)	275,182.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		340,226.85
1.	Direct State Aid Paid By State	(V-B1)	340,226.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,768.01
D.	At Risk Student	(V-D)		4,964.24
E.	Indian Education For All	(V-E)		1,000.96
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		958.64

H.	Special Education Allowable Cost Payment	(V-H)		16,287.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,148.21
1.	Actual Non-Levy Revenue	(V-J1)	9,148.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		266,729.83
1.	State Guaranteed Tax Base Aid	(V-L1)	87,591.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,138.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		672,298.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		275,182.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		275,182.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.81
T.	BASE Mills - High School	(V-T)		19.37
U.	Over-BASE Mills	(V-U)		86.32
1.	District Property Tax Levy Mills	(V-U1)	86.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		142.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	947,481.03

Budget Uses

Expenditure Budget	0002	947,481.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	340,226.85
Quality Educator	3111	32,768.01
At Risk Student	3112	4,964.24
Indian Education For All	3113	1,000.96
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	16,287.96
Data For Achievement	3116	958.64
State Guaranteed Tax Base Aid	3120	87,591.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,148.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,138.69		
Over-BASE Levy	1110(c)	275,182.33		
District Tax Levy			1110	454,321.02
Total Estimated Revenues to Fund Adopted Budget			0004	947,481.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,816.40
Contingency	0006	3,981.64
Over-Schedule	0011	146,201.96
Fund Balance for Budget	TFS48	108,100.33
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	70,100.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,899.02
State On-Schedule Trans Reimb	3210	21,899.02
District Tax Levy	1110	76,101.63
District Mills	999	23.87
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-79708928

11 Bus Depreciation Fund

Adopted Budget	0001	140,330.91

Budget Uses

Expenditure Budget	0002	140,330.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,330.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,330.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,330.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	8,933.30

Budget Uses

Expenditure Budget	0002	8,933.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,933.30
Unreserved Fund Balance Reappropriated	0970	8,933.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,933.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,725.05
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	37,725.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,274.95
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	58,250.90

Budget Uses

Expenditure Budget	0002	58,250.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,250.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,250.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,250.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	167,507.86

Budget Uses

Expenditure Budget	0002	167,507.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,507.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,507.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,000.00
District Mills	999	15.06
Total Estimated Revenues to Fund Adopted Budget	0004	167,507.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,840.44

Budget Uses

Expenditure Budget	0002	9,840.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,840.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,840.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,840.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
12

Taxable Value		3,188,036.00
Adopted Budget	0001	8,790.65

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	8,790.65
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,790.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,790.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,790.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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44 Rosebud

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Submit ID: 0795-79708928

61 Building Reserve Fund

Adopted Budget		0001	127,868.76

Budget Uses

Expenditure Budget		0002	127,868.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,168.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,168.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,700.00	
District Tax Levy		1110	35,700.00
District Mills		999	11.20
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			11.20
Total Estimated Revenues to Fund Adopted Budget		0004	127,868.76

Budget Report
FY 2019

17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	87,895

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	59,158.86	10,045.87	10%	16.98%	3,684.29	52,695.61	2,778.96	31.63
10 Transportation	100.00	20.00	20%	20.00%	581.15	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,000.00	1,400.00	20%	20.00%	1,522.55	5,477.45		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,375.93	0.00	N/A	0.00%	1,375.93	0.00	0.00	0.00
29 Flexibility	49.78	0.00	N/A	0.00%	49.78	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	67,684.57	11,465.87			7,213.70	58,173.06	2,778.96	31.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	30,764.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	62.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	451.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	150.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	564.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	62,487.61
C.	Maximum Budget Limit	(II-C)	77,456.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	62,487.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	59,158.86
H.	Maximum Budget Limit	(II-H)	73,158.43
I.	Highest Budget Without a Vote	(II-I)	59,158.86
J.	Highest Budget	(II-J)	73,158.43
K.	Highest Voted Amount	(II-K)	13,999.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	59,158.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		45.87
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	45.87	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,684.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,684.29	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,730.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		59,158.86
1.	BASE Budget Limit	(V-A1)	59,158.86	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		30,764.06
1.	Direct State Aid Paid By State	(V-B1)	30,764.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		62.52
H.	Special Education Allowable Cost Payment	(V-H)		451.71
I.	Remaining Fund Balance Available	(V-I)		3,684.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		233.00
1.	Actual Non-Levy Revenue	(V-J1)	233.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,618.28
1.	State Guaranteed Tax Base Aid	(V-L1)	17,839.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,778.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		59,158.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	59,158.86

Budget Uses

Expenditure Budget	0002	59,158.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,684.29
Direct State Aid	3110	30,764.06
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	451.71
Data For Achievement	3116	62.52
State Guaranteed Tax Base Aid	3120	17,839.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	233.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,778.96		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,778.96
Total Estimated Revenues to Fund Adopted Budget			0004	59,158.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100.00

Budget Uses

Expenditure Budget	0002	100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	601.15
Operating Reserve	0961	20.00
Unreserved Fund Balance Reappropriated	0970	581.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100.00
Estimated Revenues Exceeding Adopted Budget	0004a	481.15

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0394 Ross Elem

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14 Retirement Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,922.55
Operating Reserve	0961	1,400.00
Unreserved Fund Balance Reappropriated	0970	1,522.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,477.45
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,375.93

Budget Uses

Expenditure Budget	0002	1,375.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,375.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,375.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,375.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

29 Flexibility Fund

Adopted Budget	0001	49.78

Budget Uses

Expenditure Budget	0002	49.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

17 Garfield

0394 Ross Elem

Submit ID: 0394-94775196

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 427	N/A	10,784,978

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Kathryn Pfister

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,776,954.62	277,695.46	10%	10.00%	147,362.13	1,954,987.10	674,605.39	62.55
10 Transportation	330,000.00	66,000.00	20%	20.00%	52,972.38	75,481.00	201,546.62	18.69
11 Bus Depreciation	171,022.08	0.00	N/A	0.00%	121,022.08	500.00	49,500.00	4.59
13 Tuition	44,093.25		N/A		24,386.33	0.00	19,706.92	1.83
14 Retirement	450,000.00	90,000.00	20%	20.00%	56,344.40	393,655.60		
17 Adult Education	35,000.00	9,000.00	35%	25.71%	21,885.50	500.00	12,614.50	1.17
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,246.31	0.00	N/A	0.00%	18,246.31	0.00	0.00	0.00
29 Flexibility	2,277.23	0.00	N/A	0.00%	2,277.23	0.00	0.00	0.00
61 Building Reserve	320,479.94	0.00	N/A	0.00%	261,679.94	0.00	58,800.00	5.45
Total of All Funds	4,148,073.43	442,695.46			706,176.30	2,425,123.70	1,016,773.43	94.28

50 Debt Service								
Tax Jurisdiction								
S2014 EL	540,018.76	161,960.15	20-9-438	29.99%	50,000.00	0.00	490,018.76	45.44

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	330 *
M1	ROUNDUP 7-8	97 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,198,957.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,909.23
D.	At Risk Student	(I-D)	19,776.54
E.	Indian Education For All	(I-E)	9,291.52
F.	American Indian Achievement Gap	(I-F)	5,564.00
G.	Data For Achievement	(I-G)	8,898.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	102,782.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,728.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,023.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	438
B.	BASE Budget Limit	(II-B)	2,486,799.21
C.	Maximum Budget Limit	(II-C)	3,113,498.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	2,820,340.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,443,412.85
H.	Maximum Budget Limit	(II-H)	3,053,966.00
I.	Highest Budget Without a Vote	(II-I)	2,776,954.62
J.	Highest Budget	(II-J)	3,053,966.00
K.	Highest Voted Amount	(II-K)	277,011.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,776,954.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		277,695.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		147,362.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	147,362.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		425,057.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,776,954.62
1.	BASE Budget Limit	(V-A1)	2,443,412.85	
2.	Over-BASE Budget	(V-A2)	333,541.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,198,957.70
1.	Direct State Aid Paid By State	(V-B1)	1,198,957.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,909.23
D.	At Risk Student	(V-D)		19,776.54
E.	Indian Education For All	(V-E)		9,291.52
F.	American Indian Achievement Gap	(V-F)		5,564.00
G.	Data For Achievement	(V-G)		8,898.68
H.	Special Education Allowable Cost Payment	(V-H)		102,782.78
I.	Remaining Fund Balance Available	(V-I)		147,362.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,779.39
1.	Actual Non-Levy Revenue	(V-J1)	7,779.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	25,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		816,090.88
1.	State Guaranteed Tax Base Aid	(V-L1)	475,027.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	341,063.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,443,412.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,541.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,541.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.93
1.	District Property Tax Levy Mills	(V-U1)	30.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,776,954.62

Budget Uses

Expenditure Budget	0002	2,776,954.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	147,362.13
Direct State Aid	3110	1,198,957.70
Quality Educator	3111	101,909.23
At Risk Student	3112	19,776.54
Indian Education For All	3113	9,291.52
American Indian Achievement Gap	3114	5,564.00
State Spec Ed Allowable Cost Pymt to Districts	3115	102,782.78
Data For Achievement	3116	8,898.68
State Guaranteed Tax Base Aid	3120	475,027.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,665.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,114.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	25,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	341,063.62		
Over-BASE Levy	1110(c)	333,541.77		
District Tax Levy			1110	674,605.39
Total Estimated Revenues to Fund Adopted Budget			0004	2,776,954.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,981.00
Contingency	0006	2,000.00
Over-Schedule	0011	256,019.00
Fund Balance for Budget	TFS48	118,972.38
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	52,972.38

Estimated Funding Sources

Coal Gross Proceeds	1123	1,500.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	36,990.50
State On-Schedule Trans Reimb	3210	36,990.50
District Tax Levy	1110	201,546.62
District Mills	999	18.69
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	171,022.08

Budget Uses

Expenditure Budget	0002	171,022.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,022.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,022.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	49,500.00
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	171,022.08

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS #15 2019 IC RE	2018	80,465.16	0.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	7,000.00	9,422.96	7,000.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	5,000.00	9,098.74	5,000.00
BUS #12 2005 INTERNATIONAL	2016	8,400.00	1,000.00	1,680.00	1,000.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	6,700.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.34	19,500.00	7,710.67	5,000.00
BUS #3 2002 INTERNATIONAL	2012	3,800.00	2,610.00	760.00	500.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	24,500.00	9,371.00	7,000.00
BUS #1-A 2010 INTERNATIONAL BUS (SPARE)	2010	37,659.00	31,531.80	7,531.80	5,000.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	28,345.00	4,395.00	4,000.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	29,590.00	4,395.00	1,500.00
COACH 2007 ICRP	2007	60,920.00	62,684.00	12,184.00	2,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #12 2002 BLUEBIRD (SPARE)	2001	27,260.00	40,890.00	N/A	NA
Bus #4 - 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					50,000.00

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

13 Tuition Fund

Adopted Budget	0001	44,093.25

Budget Uses

Expenditure Budget	0002	44,093.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,386.33
Unreserved Fund Balance Reappropriated	0970	24,386.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,706.92
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	44,093.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,344.40
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	56,344.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	393,655.60
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,885.50
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	21,885.50

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,614.50
District Mills	999	1.17
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,246.31

Budget Uses

Expenditure Budget	0002	18,246.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,246.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,246.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,246.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

29 Flexibility Fund

Adopted Budget	0001	2,277.23

Budget Uses

Expenditure Budget	0002	2,277.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,277.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,277.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,277.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-63643572

50 Debt Service Fund

S2014 EL

Taxable Value		10,784,978.00
Adopted Budget	0001	540,018.76

Budget Uses

Expenditure Budget	0002	540,018.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	211,960.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	161,960.15
Unreserved Fund Balance Reappropriated	0970	50,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	490,018.76
Jurisdiction Mills	999	45.44
Total Estimated Revenues to Fund Adopted Budget	0004	540,018.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	6,350,000.00	295,000.00	244,668.76	350.00
Total Bond Requirements							540,018.76
Total Debt Service Requirements						0002	540,018.76

61 Building Reserve Fund

Adopted Budget		0001	320,479.94

Budget Uses

Expenditure Budget		0002	320,479.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	261,679.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	261,679.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	58,800.00	
District Tax Levy		1110	58,800.00
District Mills		999	5.45
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.45
Total Estimated Revenues to Fund Adopted Budget		0004	320,479.94

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	177	11,372,800

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Kathryn Pfister

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,567,393.67	156,739.37	10%	10.00%	109,436.82	1,080,329.11	377,627.74	33.21
10 Transportation	330,000.00	66,000.00	20%	20.00%	87,462.39	76,398.00	166,139.61	14.61
11 Bus Depreciation	196,632.18	0.00	N/A	0.00%	146,632.18	500.00	49,500.00	4.35
13 Tuition	41,583.61		N/A		24,946.53	0.00	16,637.08	1.46
14 Retirement	325,000.00	65,000.00	20%	20.00%	91,594.19	233,405.81		
17 Adult Education	72,500.00	19,500.00	35%	26.90%	60,089.17	100.00	12,310.83	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,068.18	0.00	N/A	0.00%	9,068.18	0.00	0.00	0.00
29 Flexibility	3,686.37	0.00	N/A	0.00%	3,686.37	0.00	0.00	0.00
61 Building Reserve	182,103.57	0.00	N/A	0.00%	148,103.57	0.00	34,000.00	2.99
Total of All Funds	2,727,967.58	307,239.37			681,019.40	1,390,732.92	656,215.26	57.70

50 Debt Service								
Tax Jurisdiction								
S2014 HS	186,262.50	50,000.00	20-9-438	26.84%	14,542.87	0.00	171,719.63	15.10

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 177 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	700,860.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,251.53
D.	At Risk Student	(I-D)	6,766.90
E.	Indian Education For All	(I-E)	3,851.52
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	3,688.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	28,973.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,682.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,446.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	190
B.	BASE Budget Limit	(II-B)	1,417,913.63
C.	Maximum Budget Limit	(II-C)	1,756,525.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,537.12
E.	Adopted Budget	(II-E)	1,619,450.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,365,856.55
H.	Maximum Budget Limit	(II-H)	1,702,034.32
I.	Highest Budget Without a Vote	(II-I)	1,567,393.67
J.	Highest Budget	(II-J)	1,702,034.32
K.	Highest Voted Amount	(II-K)	134,640.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,567,393.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,739.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		109,436.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	109,436.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		266,176.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,567,393.67
1.	BASE Budget Limit	(V-A1)	1,365,856.55	
2.	Over-BASE Budget	(V-A2)	201,537.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		700,860.24
1.	Direct State Aid Paid By State	(V-B1)	700,860.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,251.53
D.	At Risk Student	(V-D)		6,766.90
E.	Indian Education For All	(V-E)		3,851.52
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		3,688.68
H.	Special Education Allowable Cost Payment	(V-H)		28,973.41
I.	Remaining Fund Balance Available	(V-I)		109,436.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,772.29
1.	Actual Non-Levy Revenue	(V-J1)	2,772.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	10,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		446,329.16
1.	State Guaranteed Tax Base Aid	(V-L1)	270,238.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,090.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,365,856.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		201,537.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,537.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.49
U.	Over-BASE Mills	(V-U)		17.72
1.	District Property Tax Levy Mills	(V-U1)	17.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,567,393.67

Budget Uses

Expenditure Budget	0002	1,567,393.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	109,436.82
Direct State Aid	3110	700,860.24
Quality Educator	3111	51,251.53
At Risk Student	3112	6,766.90
Indian Education For All	3113	3,851.52
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	28,973.41
Data For Achievement	3116	3,688.68
State Guaranteed Tax Base Aid	3120	270,238.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,499.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,273.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	10,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,090.62		
Over-BASE Levy	1110(c)	201,537.12		
District Tax Levy			1110	377,627.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,567,393.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,898.00
Contingency	0006	1,500.00
Over-Schedule	0011	255,602.00
Fund Balance for Budget	TFS48	153,462.39
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	87,462.39

Estimated Funding Sources

Coal Gross Proceeds	1123	2,000.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	37,199.00
State On-Schedule Trans Reimb	3210	37,199.00
District Tax Levy	1110	166,139.61
District Mills	999	14.61
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	196,632.18

Budget Uses

Expenditure Budget	0002	196,632.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,632.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,632.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	49,500.00
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	196,632.18

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS #15 2019 IC RE	2018	80,465.16	0.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	7,000.00	9,422.96	7,000.00
BUS #9 2017 INTERNATIONAL	2017	45,793.72	5,000.00	9,158.74	5,000.00
BUS #12 2005 INTERNATIONAL	2016	8,400.00	1,000.00	1,680.00	1,000.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	6,700.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.33	19,500.00	7,710.67	5,000.00
BUS #3 2002 INTERNATIONAL	2012	3,800.00	2,460.00	760.00	500.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	24,500.00	9,371.00	7,000.00
BUS #1-A 2010 INTERNATIONAL BUS (SPARE)	2010	37,659.00	31,531.80	7,531.80	5,000.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	28,345.00	4,395.00	4,000.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	29,590.00	4,395.00	1,500.00
COACH 2007 ICRP	2007	60,920.00	62,684.00	12,184.00	2,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #11 2002 BLUEBIRD (SPARE)	2001	27,260.00	40,890.00	N/A	NA
BUS #12 2002 BLUEBIRD (SPARE)	2001	27,260.00	40,890.00	N/A	NA
BUS #4 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					50,000.00

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

13 Tuition Fund

Adopted Budget	0001	41,583.61

Budget Uses

Expenditure Budget	0002	41,583.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,946.53
Unreserved Fund Balance Reappropriated	0970	24,946.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,637.08
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	41,583.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,594.19
Operating Reserve	0961	65,000.00
Unreserved Fund Balance Reappropriated	0970	91,594.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	233,405.81
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

17 Adult Education Fund

Adopted Budget	0001	72,500.00

Budget Uses

Expenditure Budget	0002	72,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,589.17
Operating Reserve	0961	19,500.00
Unreserved Fund Balance Reappropriated	0970	60,089.17

Estimated Funding Sources

Coal Gross Proceeds	1123	100.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,310.83
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	72,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,068.18

Budget Uses

Expenditure Budget	0002	9,068.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,068.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,068.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,068.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	3,686.37

Budget Uses

Expenditure Budget	0002	3,686.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,686.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,686.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,686.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

33 Musselshell

Submit ID: 0606-07376524

0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		11,372,800.00
Adopted Budget	0001	186,262.50

Budget Uses

Expenditure Budget	0002	186,262.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,542.87
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	14,542.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	171,719.63
Jurisdiction Mills	999	15.10
Total Estimated Revenues to Fund Adopted Budget	0004	186,262.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	2,170,000.00	100,000.00	85,912.50	350.00
Total Bond Requirements							186,262.50
Total Debt Service Requirements						0002	186,262.50

61 Building Reserve Fund

Adopted Budget		0001	182,103.57

Budget Uses

Expenditure Budget		0002	182,103.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	148,103.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	148,103.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,000.00	
District Tax Levy		1110	34,000.00
District Mills		999	2.99
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.99
Total Estimated Revenues to Fund Adopted Budget		0004	182,103.57

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	26	15	964,702

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen Moseman

(Signature) (Date)

Chairperson, School Trustees: Kirk Donsbach

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	817,341.28	81,734.13	10%	10.00%	15,063.03	553,594.68	248,683.57	257.78
10 Transportation	78,000.00	0.00	20%	0.00%	647.24	45,750.96	31,601.80	32.76
11 Bus Depreciation	150,553.56	0.00	N/A	0.00%	126,834.09	0.00	23,719.47	24.59
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	7,263.39	77,736.61		
17 Adult Education	1,941.37	0.00	35%	0.00%	1,941.37	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	370.96	0.00	N/A	0.00%	370.96	0.00	0.00	0.00
29 Flexibility	12,253.66	0.00	N/A	0.00%	12,253.66	0.00	0.00	0.00
61 Building Reserve	19,053.16	0.00	N/A	0.00%	0.00	0.00	19,053.16	19.75
Total of All Funds	1,164,513.99	98,734.13			164,373.74	677,082.25	323,058.00	334.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	20
M1	ROY 7-8	6
H1	ROY HS 9-12	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	326,386.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,755.03
D.	At Risk Student	(I-D)	1,160.97
E.	Indian Education For All	(I-E)	892.16
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	854.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,173.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,057.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,858.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,054.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	619,439.29
C.	Maximum Budget Limit	(II-C)	766,899.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,862.05
E.	Adopted Budget	(II-E)	813,301.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	623,479.23
H.	Maximum Budget Limit	(II-H)	772,394.34
I.	Highest Budget Without a Vote	(II-I)	817,341.28
J.	Highest Budget	(II-J)	817,363.12
K.	Highest Voted Amount	(II-K)	21.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	817,341.28

Budget Report
FY 2019

14 Fergus

Submit ID: 0280-79342603

0280 Roy K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			81,734.13
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			15,063.03
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	15,063.03		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			96,797.16

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	3,914.82	2,258.55	6,173.37
B.	Special Education RSBG to Coop	1,304.94	752.85	2,057.79
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,087.90	1,204.56	3,292.46

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	154,230.50	106,987.50	261,218.00
		310,547.50	419,623.50	730,171.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	109,623.27	148,127.10	257,750.36
H.	Special Education in BASE@40%	2,087.90	1,204.56	3,292.46
I.	Subsidized BASE Amount	111,711.17	149,331.66	261,042.82
J.	Subsidized BASE Ratio	43%	57%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		817,341.28
	1. BASE Budget Limit	(V-A1)	623,479.23	
	2. Over-BASE Budget	(V-A2)	193,862.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		326,386.43
	1. Direct State Aid Paid By State	(V-B1)	326,386.43	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,755.03
D.	At Risk Student	(V-D)		1,160.97
E.	Indian Education For All	(V-E)		892.16
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		854.44

H.	Special Education Allowable Cost Payment	(V-H)		6,173.37
I.	Remaining Fund Balance Available	(V-I)		15,063.03
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,673.76
1.	Actual Non-Levy Revenue	(V-J1)	2,673.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		243,306.04
1.	State Guaranteed Tax Base Aid	(V-L1)	188,484.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,821.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		623,479.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		193,862.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,862.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.06
T.	BASE Mills - High School	(V-T)		19.76
U.	Over-BASE Mills	(V-U)		200.96
1.	District Property Tax Levy Mills	(V-U1)	200.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		257.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

01 General Fund

Adopted Budget	0001	817,341.28

Budget Uses

Expenditure Budget	0002	817,341.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,063.03
Direct State Aid	3110	326,386.43
Quality Educator	3111	26,755.03
At Risk Student	3112	1,160.97
Indian Education For All	3113	892.16
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,173.37
Data For Achievement	3116	854.44
State Guaranteed Tax Base Aid	3120	188,484.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,813.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	860.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,821.52		
Over-BASE Levy	1110(c)	193,862.05		
District Tax Levy			1110	248,683.57
Total Estimated Revenues to Fund Adopted Budget			0004	817,341.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,000.00

Budget Uses

Expenditure Budget	0002	78,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,750.96
Contingency	0006	0.00
Over-Schedule	0011	32,249.04
Fund Balance for Budget	TFS48	647.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	647.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	22,875.48
State On-Schedule Trans Reimb	3210	22,875.48
District Tax Levy	1110	31,601.80
District Mills	999	32.76
Total Estimated Revenues to Fund Adopted Budget	0004	78,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	150,553.56

Budget Uses

Expenditure Budget	0002	150,553.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,834.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,834.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	23,719.47
District Mills	999	24.59
Total Estimated Revenues to Fund Adopted Budget	0004	150,553.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 bluebird	2008	71,500.00	0.00	14,300.00	7,150.00
1999 bluebird	2006	25,002.00	0.00	5,000.40	5,000.00
2004 bluebird	2005	36,000.00	48,800.00	7,200.00	5,200.00
BUS E	2002	52,000.00	56,108.41	10,400.00	6,369.47
Bus D	1998	48,801.00	73,201.50	N/A	NA
Total					23,719.47

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,263.39
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	7,263.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,736.61
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,941.37

Budget Uses

Expenditure Budget	0002	1,941.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,941.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,941.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,941.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	370.96

Budget Uses

Expenditure Budget	0002	370.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	370.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	370.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	370.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

29 Flexibility Fund

Adopted Budget	0001	12,253.66

Budget Uses

Expenditure Budget	0002	12,253.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,253.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,253.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,253.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-79342603

61 Building Reserve Fund

Adopted Budget		0001	19,053.16

Budget Uses

Expenditure Budget		0002	19,053.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,053.16	
District Tax Levy		1110	19,053.16
District Mills		999	19.75
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			19.75
Total Estimated Revenues to Fund Adopted Budget		0004	19,053.16

Budget Report
FY 2019

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-51573044

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 43	15	3,891,542

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Bruner

(Signature) (Date)

Chairperson, School Trustees: Ray Martinez

(Signature) (Date)

County Superintendent: Craig Mattheis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-51573044

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	964,025.21	96,934.88	10%	10.06%	2,018.12	493,642.74	468,364.35	120.35
10 Transportation	125,000.00	0.00	20%	0.00%	0.00	25,767.19	99,232.81	25.50
11 Bus Depreciation	270,147.80	0.00	N/A	0.00%	248,852.00	0.00	21,295.80	5.47
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	115,000.00	12,890.00	20%	11.21%	0.00	115,000.00		
17 Adult Education	8,500.00	0.00	35%	0.00%	6,790.00	0.00	1,710.00	0.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,343.00	0.00	N/A	0.00%	10,343.00	0.00	0.00	0.00
29 Flexibility	9,459.00	0.00	N/A	0.00%	9,459.00	0.00	0.00	0.00
61 Building Reserve	104,048.00	0.00	N/A	0.00%	82,948.00	0.00	21,100.00	5.42
Total of All Funds	1,606,523.01	109,824.88			360,410.12	634,409.93	611,702.96	157.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

19 Golden Valley **Submit ID: 0407-51573044**

0407 Ryegate K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	36	*
M1	RYEGATE 7-8	7	*
H1	RYEGATE HS 9-12	15	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	369,393.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,072.50
D.	At Risk Student	(I-D)	3,232.99
E.	Indian Education For All	(I-E)	1,262.08
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	1,208.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,774.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,911.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,522.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	720,505.05
C.	Maximum Budget Limit	(II-C)	896,482.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,640.11
E.	Adopted Budget	(II-E)	954,496.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	719,388.57
H.	Maximum Budget Limit	(II-H)	893,476.85
I.	Highest Budget Without a Vote	(II-I)	964,025.21
J.	Highest Budget	(II-J)	964,025.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	964,025.21

Budget Report
FY 2019

19 Golden Valley **Submit ID: 0407-51573044**

0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		96,402.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		532.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	532.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,018.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	348.91	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,669.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,953.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	8,824.49	2,950.28	11,774.77
B.	Special Education RSBG to Coop	2,158.17	752.85	2,911.02
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,393.06	1,481.25	5,874.32

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	250,443.50	106,987.50	357,431.00
		406,760.50	419,623.50	826,384.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	143,586.46	148,127.10	291,713.55
H.	Special Education in BASE@40%	4,393.06	1,481.25	5,874.32
I.	Subsidized BASE Amount	147,979.52	149,608.35	297,587.87
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		964,025.21
1.	BASE Budget Limit	(V-A1)	719,388.57	
2.	Over-BASE Budget	(V-A2)	244,636.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		369,393.64
1.	Direct State Aid Paid By State	(V-B1)	369,393.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,072.50
D.	At Risk Student	(V-D)		3,232.99
E.	Indian Education For All	(V-E)		1,262.08
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		1,208.72

H.	Special Education Allowable Cost Payment	(V-H)		11,774.77
I.	Remaining Fund Balance Available	(V-I)		1,669.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,036.00
1.	Actual Non-Levy Revenue	(V-J1)	2,036.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		293,882.66
1.	State Guaranteed Tax Base Aid	(V-L1)	69,806.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	224,076.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		719,388.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		348.91
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	348.91	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		244,287.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		244,636.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.76
T.	BASE Mills - High School	(V-T)		19.82
U.	Over-BASE Mills	(V-U)		62.77
1.	District Property Tax Levy Mills	(V-U1)	62.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		120.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	964,025.21

Budget Uses

Expenditure Budget	0002	964,025.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,018.12
Direct State Aid	3110	369,393.64
Quality Educator	3111	34,072.50
At Risk Student	3112	3,232.99
Indian Education For All	3113	1,262.08
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,774.77
Data For Achievement	3116	1,208.72
State Guaranteed Tax Base Aid	3120	69,806.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,678.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	358.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	224,076.62		
Over-BASE Levy	1110(c)	244,287.73		
District Tax Levy			1110	468,364.35
Total Estimated Revenues to Fund Adopted Budget			0004	964,025.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,424.72
Contingency	0006	2,342.47
Over-Schedule	0011	99,232.81
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	12,883.59
State On-Schedule Trans Reimb	3210	12,883.60
District Tax Levy	1110	99,232.81
District Mills	999	25.50
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	270,147.80

Budget Uses

Expenditure Budget	0002	270,147.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,852.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	248,852.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	21,295.80
District Mills	999	5.47
Total Estimated Revenues to Fund Adopted Budget	0004	270,147.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Bluebird	2018	55,000.00	0.00	11,000.00	0.00
2014 Chevy Microbird	2014	53,000.00	42,400.00	10,600.00	10,600.00
2012 Chevy Express	2013	53,479.00	53,479.00	10,695.80	10,695.80
2013 Chevy Express	2013	52,000.00	52,000.00	10,400.00	0.00
2000 Bluebird	2007	27,500.00	41,250.00	N/A	NA
Total					21,295.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Golden Valley
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14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,890.00
Operating Reserve	0961	12,890.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,790.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,790.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,710.00
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

19 Golden Valley

0407 Ryegate K-12 Schools

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,343.00

Budget Uses

Expenditure Budget	0002	10,343.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,343.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,343.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,343.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
19 Golden Valley
0407 Ryegate K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	9,459.00

Budget Uses

Expenditure Budget	0002	9,459.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,459.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,459.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,459.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-51573044

61 Building Reserve Fund

Adopted Budget		0001	104,048.00

Budget Uses

Expenditure Budget		0002	104,048.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,948.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,948.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,100.00	
District Tax Levy		1110	21,100.00
District Mills		999	5.42
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.42
Total Estimated Revenues to Fund Adopted Budget		0004	104,048.00

Budget Report
FY 2019

36 Phillips

1203 Saco Elem

Submit ID: 1203-10044219

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 36	N/A	4,873,981

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	34	N/A	4,034,572
Non-located - 53 Valley	2	N/A	839,409

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

36 Phillips

1203 Saco Elem

Submit ID: 1203-10044219

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	539,366.84	54,730.66	10%	10.15%	45,406.15	212,278.76	281,681.93	57.80
10 Transportation	86,750.00	12,000.00	20%	13.83%	26,625.92	54,790.32	5,333.76	1.09
11 Bus Depreciation	179,927.98	0.00	N/A	0.00%	179,927.98	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	28,741.79	61,258.21		
17 Adult Education	40,736.69	0.00	35%	0.00%	40,736.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,915.51	0.00	N/A	0.00%	38,915.51	0.00	0.00	0.00
29 Flexibility	454,449.32	0.00	N/A	0.00%	454,449.32	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,430,146.34	84,730.66			814,803.36	328,327.29	287,015.69	58.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

36 Phillips

1203 Saco Elem

Submit ID: 1203-10044219

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	28	*
M1	SACO 7-8	8	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	165,103.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,953.51
D.	At Risk Student	(I-D)	2,239.26
E.	Indian Education For All	(I-E)	783.36
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	750.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,226.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,756.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	342,799.70
C.	Maximum Budget Limit	(II-C)	424,751.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	209,118.90
E.	Adopted Budget	(II-E)	601,918.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	330,247.94
H.	Maximum Budget Limit	(II-H)	409,509.84
I.	Highest Budget Without a Vote	(II-I)	539,366.84
J.	Highest Budget	(II-J)	603,205.04
K.	Highest Voted Amount	(II-K)	63,838.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	539,366.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			53,936.68
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			793.98
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	793.98		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			45,406.15
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	45,406.15		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			100,136.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			539,366.84
	1. BASE Budget Limit	(V-A1)	330,247.94		
	2. Over-BASE Budget	(V-A2)	209,118.90		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			165,103.65
	1. Direct State Aid Paid By State	(V-B1)	165,103.65		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			19,953.51
D.	At Risk Student	(V-D)			2,239.26
E.	Indian Education For All	(V-E)			783.36
F.	American Indian Achievement Gap	(V-F)			214.00
G.	Data For Achievement	(V-G)			750.24
H.	Special Education Allowable Cost Payment	(V-H)			7,226.71
I.	Remaining Fund Balance Available	(V-I)			45,406.15
J.	Non-Levy Revenue and Funding Sources	(V-J)			16,008.03
	1. Actual Non-Levy Revenue	(V-J1)	8.03		
	2. Anticipated Non-Levy Revenue	(V-J2)	16,000.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			72,563.03
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,563.03		
M.	**Subtotal of BASE Budget Revenue	(V-M)			330,247.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		209,118.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		209,118.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.91
1.	District Property Tax Levy Mills	(V-U1)	42.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	539,366.84

Budget Uses

Expenditure Budget	0002	539,366.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	45,406.15
Direct State Aid	3110	165,103.65
Quality Educator	3111	19,953.51
At Risk Student	3112	2,239.26
Indian Education For All	3113	783.36
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,226.71
Data For Achievement	3116	750.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	16,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,563.03		
Over-BASE Levy	1110(c)	209,118.90		
District Tax Levy			1110	281,681.93
Total Estimated Revenues to Fund Adopted Budget			0004	539,366.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	86,750.00

Budget Uses

Expenditure Budget	0002	86,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,809.38
Contingency	0006	4,980.94
Over-Schedule	0011	31,959.68
Fund Balance for Budget	TFS48	38,625.92
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	26,625.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	27,395.16
State On-Schedule Trans Reimb	3210	27,395.16
District Tax Levy	1110	5,333.76
District Mills	999	1.09
Total Estimated Revenues to Fund Adopted Budget	0004	86,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

1203 Saco Elem

Submit ID: 1203-10044219

11 Bus Depreciation Fund

Adopted Budget	0001	179,927.98

Budget Uses

Expenditure Budget	0002	179,927.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,927.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,927.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179,927.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC CE Bus	2017	87,045.43	0.00	17,409.09	0.00
2013 Ic Corporation 3000 Model	2012	90,174.96	0.00	18,034.99	0.00
2012 International 1	2011	66,797.00	0.00	13,359.40	0.00
International CE	2010	83,670.58	0.00	16,734.12	0.00
2010 International	2009	86,853.00	0.00	17,370.60	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,741.79
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	28,741.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	61,258.21
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.69

Budget Uses

Expenditure Budget	0002	40,736.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,915.51

Budget Uses

Expenditure Budget	0002	38,915.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,915.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,915.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,915.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	454,449.32

Budget Uses

Expenditure Budget	0002	454,449.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	454,449.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	454,449.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	454,449.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

36 Phillips

0657 Saco H S

Submit ID: 0657-95759810

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	20	4,034,572

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

36 Phillips

0657 Saco H S

Submit ID: 0657-95759810

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	527,260.93	53,540.00	10%	10.15%	43,102.25	279,707.03	204,451.65	50.68
10 Transportation	75,500.00	12,000.00	20%	15.89%	51,950.71	18,263.44	5,285.85	1.31
11 Bus Depreciation	142,976.46	0.00	N/A	0.00%	142,976.46	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	76,000.00	15,200.00	20%	20.00%	23,286.95	52,713.05		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,376.54	0.00	N/A	0.00%	41,376.54	0.00	0.00	0.00
29 Flexibility	615,559.18	0.00	N/A	0.00%	615,559.18	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,492,655.94	80,740.00			932,234.92	350,683.52	209,737.50	51.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

36 Phillips

0657 Saco H S

Submit ID: 0657-95759810

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	203,501.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,119.00
D.	At Risk Student	(I-D)	594.58
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,439.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,003.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,752.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	355,872.54
C.	Maximum Budget Limit	(II-C)	442,566.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	133,655.13
E.	Adopted Budget	(II-E)	539,527.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	393,605.80
H.	Maximum Budget Limit	(II-H)	490,924.24
I.	Highest Budget Without a Vote	(II-I)	527,260.93
J.	Highest Budget	(II-J)	559,130.02
K.	Highest Voted Amount	(II-K)	31,869.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	527,260.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			52,726.09
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			813.91
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	813.91		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			43,102.25
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	43,102.25		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			96,642.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			527,260.93
	1. BASE Budget Limit	(V-A1)	393,605.80		
	2. Over-BASE Budget	(V-A2)	133,655.13		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			203,501.67
	1. Direct State Aid Paid By State	(V-B1)	203,501.67		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			14,119.00
D.	At Risk Student	(V-D)			594.58
E.	Indian Education For All	(V-E)			435.20
F.	American Indian Achievement Gap	(V-F)			214.00
G.	Data For Achievement	(V-G)			416.80
H.	Special Education Allowable Cost Payment	(V-H)			9,439.93
I.	Remaining Fund Balance Available	(V-I)			43,102.25
J.	Non-Levy Revenue and Funding Sources	(V-J)			20,238.25
	1. Actual Non-Levy Revenue	(V-J1)	8.09		
	2. Anticipated Non-Levy Revenue	(V-J2)	20,230.16		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			101,544.12
	1. State Guaranteed Tax Base Aid	(V-L1)	30,747.60		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,796.52		
M.	**Subtotal of BASE Budget Revenue	(V-M)			393,605.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		133,655.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		133,655.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.55
U.	Over-BASE Mills	(V-U)		33.13
1.	District Property Tax Levy Mills	(V-U1)	33.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	527,260.93

Budget Uses

Expenditure Budget	0002	527,260.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	43,102.25
Direct State Aid	3110	203,501.67
Quality Educator	3111	14,119.00
At Risk Student	3112	594.58
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,439.93
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	30,747.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	20,230.16
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	70,796.52		
Over-BASE Levy	1110(c)	133,655.13		
District Tax Levy			1110	204,451.65
Total Estimated Revenues to Fund Adopted Budget			0004	527,260.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,500.00

Budget Uses

Expenditure Budget	0002	75,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,603.13
Contingency	0006	1,660.31
Over-Schedule	0011	57,236.56
Fund Balance for Budget	TFS48	63,950.71
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	51,950.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	9,131.72
State On-Schedule Trans Reimb	3210	9,131.72
District Tax Levy	1110	5,285.85
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	75,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0657 Saco H S

Submit ID: 0657-95759810

11 Bus Depreciation Fund

Adopted Budget	0001	142,976.46

Budget Uses

Expenditure Budget	0002	142,976.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,976.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,976.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,976.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 IC CE Bus	2017	29,015.14	0.00	5,803.03	0.00
2013 Ic Corporation 3000 Model	2012	90,174.96	0.00	18,034.99	0.00
2012 International 1	2011	66,797.00	0.00	13,359.40	0.00
2010 International	2010	86,853.00	0.00	17,370.60	0.00
International CE	2010	83,670.58	0.00	16,734.12	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

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Submit ID: 0657-95759810

14 Retirement Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,486.95
Operating Reserve	0961	15,200.00
Unreserved Fund Balance Reappropriated	0970	23,286.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,713.05
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,376.54

Budget Uses

Expenditure Budget	0002	41,376.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,376.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,376.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,376.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

0657 Saco H S

Submit ID: 0657-95759810

29 Flexibility Fund

Adopted Budget	0001	615,559.18

Budget Uses

Expenditure Budget	0002	615,559.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	615,559.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	615,559.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	615,559.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

17 Garfield

Submit ID: 0392-96962328

0392 Sand Springs Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	979,976

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Katie Shawver

(Signature) (Date)

Chairperson, School Trustees: Ed Kreider

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
17 Garfield
0392 Sand Springs Elem

Submit ID: 0392-96962328

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	68,586.77	10,000.00	10%	14.58%	304.75	40,625.21	27,656.81	28.22
10 Transportation	6,050.00	0.00	20%	0.00%	0.00	6,050.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,500.00	0.00	20%	0.00%	0.00	8,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82.82	0.00	N/A	0.00%	82.82	0.00	0.00	0.00
29 Flexibility	2.62	0.00	N/A	0.00%	2.62	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	83,222.21	10,000.00			390.19	55,175.21	27,656.81	28.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

17 Garfield

Submit ID: 0392-96962328

0392 Sand Springs Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SAND SPRINGS K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,745.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	108.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	104.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	752.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	250.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	71,540.62
C.	Maximum Budget Limit	(II-C)	88,617.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	71,540.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	68,586.77
H.	Maximum Budget Limit	(II-H)	84,931.70
I.	Highest Budget Without a Vote	(II-I)	68,586.77
J.	Highest Budget	(II-J)	84,931.70
K.	Highest Voted Amount	(II-K)	16,344.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	68,586.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		304.75
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	304.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,304.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		68,586.77
1.	BASE Budget Limit	(V-A1)	68,586.77	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,745.70
1.	Direct State Aid Paid By State	(V-B1)	35,745.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		108.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		104.20
H.	Special Education Allowable Cost Payment	(V-H)		752.85
I.	Remaining Fund Balance Available	(V-I)		304.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		668.66
1.	Actual Non-Levy Revenue	(V-J1)	668.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,656.81
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,656.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		68,586.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
17 Garfield

Submit ID: 0392-96962328

0392 Sand Springs Elem

01 General Fund

Adopted Budget	0001	68,586.77

Budget Uses

Expenditure Budget	0002	68,586.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	304.75
Direct State Aid	3110	35,745.70
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	108.80
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	752.85
Data For Achievement	3116	104.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	668.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,656.81		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	27,656.81
Total Estimated Revenues to Fund Adopted Budget			0004	68,586.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,050.00

Budget Uses

Expenditure Budget	0002	6,050.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,500.00
Contingency	0006	550.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	3,025.00
State On-Schedule Trans Reimb	3210	3,025.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Garfield

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14 Retirement Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82.82

Budget Uses

Expenditure Budget	0002	82.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.62

Budget Uses

Expenditure Budget	0002	2.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0392-96962328

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 78	N/A	2,382,525

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	77	N/A	2,169,243
Non-located - 11 Dawson	1	N/A	213,282

The final budget is approved as set forth in this document.

Certification

District Clerk: Diana Miller

(Signature) (Date)

Chairperson, School Trustees: Charlene Jonnson

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	673,057.48	29,627.49	10%	4.40%	0.00	491,529.17	181,528.31	76.19
10 Transportation	57,000.00	3,211.28	20%	5.63%	10,000.00	24,783.00	22,217.00	9.32
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,679.00		N/A		3,679.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	1,269.75	83,730.25		
17 Adult Education	8,000.00	0.00	35%	0.00%	6,194.94	543.00	1,262.06	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,400.00	1,867.43	N/A	12.97%	0.00	200.00	14,200.00	5.96
29 Flexibility	5,737.75	0.00	N/A	0.00%	5,737.75	0.00	0.00	0.00
61 Building Reserve	36,861.11	0.00	N/A	0.00%	36,861.11	0.00	0.00	0.00
Total of All Funds	883,735.34	51,706.20			63,742.55	600,785.42	219,207.37	92.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	64 *
M1	SAVAGE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	273,762.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,287.75
D.	At Risk Student	(I-D)	1,209.21
E.	Indian Education For All	(I-E)	1,697.28
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	1,625.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,991.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,663.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,388.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	565,391.92
C.	Maximum Budget Limit	(II-C)	702,111.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	127,930.48
E.	Adopted Budget	(II-E)	693,322.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	545,127.00
H.	Maximum Budget Limit	(II-H)	676,409.15
I.	Highest Budget Without a Vote	(II-I)	673,057.48
J.	Highest Budget	(II-J)	695,293.54
K.	Highest Voted Amount	(II-K)	22,236.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	673,057.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		29,627.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,627.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		673,057.48
1.	BASE Budget Limit	(V-A1)	545,127.00	
2.	Over-BASE Budget	(V-A2)	127,930.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		273,762.60
1.	Direct State Aid Paid By State	(V-B1)	273,762.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,287.75
D.	At Risk Student	(V-D)		1,209.21
E.	Indian Education For All	(V-E)		1,697.28
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		1,625.52
H.	Special Education Allowable Cost Payment	(V-H)		10,991.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		92,261.08
1.	Actual Non-Levy Revenue	(V-J1)	1,642.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	90,618.24	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		129,793.95
1.	State Guaranteed Tax Base Aid	(V-L1)	76,196.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,597.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		545,127.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		127,930.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		127,930.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.70
1.	District Property Tax Levy Mills	(V-U1)	53.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

01 General Fund

Adopted Budget	0001	673,057.48

Budget Uses

Expenditure Budget	0002	673,057.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	273,762.60
Quality Educator	3111	32,287.75
At Risk Student	3112	1,209.21
Indian Education For All	3113	1,697.28
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,991.61
Data For Achievement	3116	1,625.52
State Guaranteed Tax Base Aid	3120	76,196.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	884.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	758.39
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	7,803.24
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	82,815.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,597.83		
Over-BASE Levy	1110(c)	127,930.48		
District Tax Levy			1110	181,528.31
Total Estimated Revenues to Fund Adopted Budget			0004	673,057.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

10 Transportation Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	40,500.00
Fund Balance for Budget	TFS48	13,211.28
Operating Reserve	0961	3,211.28
Unreserved Fund Balance Reappropriated	0970	10,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	8,283.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,250.00
State On-Schedule Trans Reimb	3210	8,250.00
District Tax Levy	1110	22,217.00
District Mills	999	9.32
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

13 Tuition Fund

Adopted Budget	0001	3,679.00

Budget Uses

Expenditure Budget	0002	3,679.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,679.00
Unreserved Fund Balance Reappropriated	0970	3,679.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,679.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
42 Richland
0747 Savage Elem

Submit ID: 0747-39349030

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,269.75
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	1,269.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,730.25
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,194.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,194.94

Estimated Funding Sources

Coal Gross Proceeds	1123	543.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,262.06
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,400.00

Budget Uses

Expenditure Budget	0002	14,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,867.43
Operating Reserve	0961	1,867.43
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	200.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,200.00
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	14,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,737.75

Budget Uses

Expenditure Budget	0002	5,737.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,737.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,737.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,737.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0747 Savage Elem

Submit ID: 0747-39349030

61 Building Reserve Fund

Adopted Budget		0001	36,861.11

Budget Uses

Expenditure Budget		0002	36,861.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,861.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,861.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,861.11

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	34	4,995,946

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diana Miller

(Signature) (Date)

Chairperson, School Trustees: Charlene Jonnson

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	645,922.23	33,396.01	10%	5.17%	0.00	495,212.22	150,710.01	30.16
10 Transportation	55,000.00	8,885.53	20%	16.16%	0.00	13,809.42	41,190.58	8.24
11 Bus Depreciation	4,636.35	0.00	N/A	0.00%	4,636.35	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	16,000.00	20%	20.00%	5,056.93	74,943.07		
17 Adult Education	8,000.00	2,800.00	35%	35.00%	2,432.80	0.00	5,567.20	1.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,883.89	0.00	N/A	0.00%	1,283.89	1,420.00	32,180.00	6.44
29 Flexibility	717,978.14	100,000.00	N/A	13.93%	457,978.14	260,000.00	0.00	0.00
61 Building Reserve	243,389.05	0.00	N/A	0.00%	118,389.05	375,000.00	0.00	0.00
Total of All Funds	1,789,809.66	161,081.54			589,777.16	1,220,384.71	229,647.79	45.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,075.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,965.40
D.	At Risk Student	(I-D)	1,166.99
E.	Indian Education For All	(I-E)	739.84
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	708.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,628.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,555.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,411.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	470,441.78
C.	Maximum Budget Limit	(II-C)	585,964.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	145,615.92
E.	Adopted Budget	(II-E)	643,057.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	475,479.99
H.	Maximum Budget Limit	(II-H)	592,586.24
I.	Highest Budget Without a Vote	(II-I)	645,922.23
J.	Highest Budget	(II-J)	645,922.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	645,922.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,396.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,396.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		645,922.23
1.	BASE Budget Limit	(V-A1)	475,479.99	
2.	Over-BASE Budget	(V-A2)	170,442.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,075.84
1.	Direct State Aid Paid By State	(V-B1)	248,075.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,965.40
D.	At Risk Student	(V-D)		1,166.99
E.	Indian Education For All	(V-E)		739.84
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		708.56
H.	Special Education Allowable Cost Payment	(V-H)		8,628.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		103,621.22
1.	Actual Non-Levy Revenue	(V-J1)	3,621.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	100,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		96,360.11
1.	State Guaranteed Tax Base Aid	(V-L1)	39,090.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,270.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		475,479.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		77,002.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	77,002.28	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		93,439.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,442.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.46
U.	Over-BASE Mills	(V-U)		18.70
1.	District Property Tax Levy Mills	(V-U1)	18.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	645,922.23

Budget Uses

Expenditure Budget	0002	645,922.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	248,075.84
Quality Educator	3111	15,965.40
At Risk Student	3112	1,166.99
Indian Education For All	3113	739.84
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,628.03
Data For Achievement	3116	708.56
State Guaranteed Tax Base Aid	3120	39,090.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,081.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,539.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	55,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	45,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	77,002.28
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,270.05		
Over-BASE Levy	1110(c)	93,439.96		
District Tax Levy			1110	150,710.01
Total Estimated Revenues to Fund Adopted Budget			0004	645,922.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,917.65
Contingency	0006	891.77
Over-Schedule	0011	45,190.58
Fund Balance for Budget	TFS48	8,885.53
Operating Reserve	0961	8,885.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	4,000.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	4,904.71
State On-Schedule Trans Reimb	3210	4,904.71
District Tax Levy	1110	41,190.58
District Mills	999	8.24
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	4,636.35

Budget Uses

Expenditure Budget	0002	4,636.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,636.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,636.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,636.35

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,056.93
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	5,056.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,943.07
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,232.80
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	2,432.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,567.20
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,883.89

Budget Uses

Expenditure Budget	0002	34,883.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,283.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,283.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	1,420.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,180.00
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	34,883.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

29 Flexibility Fund

Adopted Budget	0001	717,978.14

Budget Uses

Expenditure Budget	0002	717,978.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	557,978.14
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	457,978.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	260,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	717,978.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

42 Richland

0748 Savage H S

Submit ID: 0748-43417770

61 Building Reserve Fund

Adopted Budget		0001	243,389.05

Budget Uses

Expenditure Budget		0002	243,389.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,389.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,389.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	125,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	243,389.05

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 205	88	7,629,092

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Donald Hagan

(Signature) (Date)

County Superintendent: Joan Bjarko

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,518,061.37	251,806.14	10%	10.00%	9,462.33	1,543,946.07	964,652.97	126.43
10 Transportation	329,114.05	32,911.40	20%	10.00%	41,610.83	167,310.72	120,192.50	15.75
11 Bus Depreciation	133,786.25	0.00	N/A	0.00%	30,646.05	0.00	103,140.20	13.52
13 Tuition	24,379.11		N/A		0.00	0.00	24,379.11	3.20
14 Retirement	359,529.74	53,927.27	20%	15.00%	43,914.40	315,615.34		
17 Adult Education	10,000.00	1,000.00	35%	10.00%	10,057.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,865.48	0.00	N/A	0.00%	56,865.48	0.00	25,000.00	3.28
29 Flexibility	51,154.75	0.00	N/A	0.00%	51,154.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,507,890.75	339,644.81			243,711.46	2,026,872.13	1,237,364.78	162.18

50 Debt Service **Tax Jurisdiction**								
Daniels Jurisdiction	148,040.00	0.00	20-9-438	0.00%	10,844.75	0.00	137,195.25	17.98

Budget Report
FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	156 *
M1	SCOBEY 7-8	49 *
H1	SCOBEY HS 9-12	88

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,033,040.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,502.50
D.	At Risk Student	(I-D)	3,438.95
E.	Indian Education For All	(I-E)	6,375.68
F.	American Indian Achievement Gap	(I-F)	3,424.00
G.	Data For Achievement	(I-G)	6,106.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	46,803.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,555.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,795.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,224.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	296
B.	BASE Budget Limit	(II-B)	1,996,438.21
C.	Maximum Budget Limit	(II-C)	2,491,404.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	494,966.33
E.	Adopted Budget	(II-E)	2,491,404.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,019,035.91
H.	Maximum Budget Limit	(II-H)	2,518,061.37
I.	Highest Budget Without a Vote	(II-I)	2,518,061.37
J.	Highest Budget	(II-J)	2,518,061.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,518,061.37

Budget Report
FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		251,806.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,462.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,462.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		261,268.47

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	32,473.81	14,329.20	46,803.01
B.	Special Education RSBG to Coop	10,138.38	4,416.72	14,555.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,044.88	7,498.37	24,543.24

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,216,046.00	626,054.00	1,842,100.00
		1,372,363.00	938,690.00	2,311,053.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	484,444.14	331,357.57	815,801.71
H.	Special Education in BASE@40%	17,044.88	7,498.37	24,543.24
I.	Subsidized BASE Amount	501,489.02	338,855.94	840,344.95
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,518,061.37
1.	BASE Budget Limit	(V-A1)	2,019,035.91	
2.	Over-BASE Budget	(V-A2)	499,025.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,033,040.70
1.	Direct State Aid Paid By State	(V-B1)	1,033,040.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,502.50
D.	At Risk Student	(V-D)		3,438.95
E.	Indian Education For All	(V-E)		6,375.68
F.	American Indian Achievement Gap	(V-F)		3,424.00
G.	Data For Achievement	(V-G)		6,106.12

H.	Special Education Allowable Cost Payment	(V-H)		46,803.01
I.	Remaining Fund Balance Available	(V-I)		9,462.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		860.95
1.	Actual Non-Levy Revenue	(V-J1)	860.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		830,021.67
1.	State Guaranteed Tax Base Aid	(V-L1)	364,394.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	465,627.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,019,035.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		499,025.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		499,025.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.08
T.	BASE Mills - High School	(V-T)		20.94
U.	Over-BASE Mills	(V-U)		65.41
1.	District Property Tax Levy Mills	(V-U1)	65.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		126.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

01 General Fund

Adopted Budget	0001	2,518,061.37

Budget Uses

Expenditure Budget	0002	2,518,061.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,462.33
Direct State Aid	3110	1,033,040.70
Quality Educator	3111	79,502.50
At Risk Student	3112	3,438.95
Indian Education For All	3113	6,375.68
American Indian Achievement Gap	3114	3,424.00
State Spec Ed Allowable Cost Pymt to Districts	3115	46,803.01
Data For Achievement	3116	6,106.12
State Guaranteed Tax Base Aid	3120	364,394.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	860.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	465,627.51		
Over-BASE Levy	1110(c)	499,025.46		
District Tax Levy			1110	964,652.97
Total Estimated Revenues to Fund Adopted Budget			0004	2,518,061.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

10 Transportation Fund

Adopted Budget	0001	329,114.05

Budget Uses

Expenditure Budget	0002	329,114.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	154,917.72
Contingency	0006	12,393.00
Over-Schedule	0011	161,803.33
Fund Balance for Budget	TFS48	74,522.23
Operating Reserve	0961	32,911.40
Unreserved Fund Balance Reappropriated	0970	41,610.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	83,655.36
State On-Schedule Trans Reimb	3210	83,655.36
District Tax Levy	1110	120,192.50
District Mills	999	15.75
Total Estimated Revenues to Fund Adopted Budget	0004	329,114.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	133,786.25

Budget Uses

Expenditure Budget	0002	133,786.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,646.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,646.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	103,140.20
District Mills	999	13.52
Total Estimated Revenues to Fund Adopted Budget	0004	133,786.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 MCI J4500 Activity	2018	275,000.00	0.00	55,000.00	10,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	0.00	6,480.00	6,480.00
2017 Thomas 051MS	2018	70,444.00	0.00	14,088.80	14,088.80
2016 International 54 pass IC	2016	95,000.00	33,800.00	19,000.00	19,000.00
2013 Chevrolet Bluebird Microbus	2015	35,900.00	21,540.00	7,180.00	7,180.00
2015 Thomas Minotour Bus	2015	63,647.00	34,800.00	12,729.40	12,729.40
2001 LTC 48 Passenger Cruiser	2013	34,000.00	28,150.00	6,800.00	6,800.00
2012 Bluebird Vision	2011	82,000.00	65,253.00	16,400.00	16,400.00
2007 International Bus	2006	56,860.00	97,744.72	N/A	0.00
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	66,465.00	10,462.00	10,462.00
Total					103,140.20

Budget Report
FY 2019
10 Daniels
0194 Scobey K-12 Schools

Submit ID: 0194-68466071

13 Tuition Fund

Adopted Budget	0001	24,379.11

Budget Uses

Expenditure Budget	0002	24,379.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,379.11
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	24,379.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

14 Retirement Fund

Adopted Budget	0001	359,529.74

Budget Uses

Expenditure Budget	0002	359,529.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,841.67
Operating Reserve	0961	53,927.27
Unreserved Fund Balance Reappropriated	0970	43,914.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	315,615.34
Total Estimated Revenues to Fund Adopted Budget	0004	359,529.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,057.62
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	10,057.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	57.62

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

28 Technology Fund

Adopted Budget	0001	81,865.48

Budget Uses

Expenditure Budget	0002	81,865.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,865.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,865.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	81,865.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

29 Flexibility Fund

Adopted Budget	0001	51,154.75

Budget Uses

Expenditure Budget	0002	51,154.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,154.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,154.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,154.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-68466071

50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		7,629,092.00
Adopted Budget	0001	148,040.00

Budget Uses

Expenditure Budget	0002	143,040.00
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,844.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,844.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	137,195.25
Jurisdiction Mills	999	17.98
Total Estimated Revenues to Fund Adopted Budget	0004	148,040.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	860,000.00	40,000.00	31,150.00	370.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	860,000.00	40,000.00	31,150.00	370.00
Total Bond Requirements							143,040.00
Total Debt Service Requirements						0002	143,040.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-77328386

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	181	N/A	8,329,983

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Todd Johnson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,401,218.34	115,393.66	10%	8.24%	0.00	783,594.70	617,623.64	74.15
10 Transportation	125,000.00	25,000.00	20%	20.00%	31,385.80	31,598.92	62,015.28	7.44
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	13,334.54	181,665.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,130.84	0.00	N/A	0.00%	781.84	0.00	18,349.00	2.20
29 Flexibility	7,952.31	0.00	N/A	0.00%	7,952.31	0.00	0.00	0.00
61 Building Reserve	52,162.28	0.00	N/A	0.00%	19,462.28	0.00	32,700.00	3.93
Total of All Funds	1,800,463.77	179,393.66			72,916.77	996,859.08	730,687.92	87.72

50 Debt Service **Tax Jurisdiction**								
0597	0.00	0.00	20-9-438	0.00%	420.41	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	130
M1	SEELEY LAKE 7-8	51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	555,365.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,026.00
D.	At Risk Student	(I-D)	9,236.31
E.	Indian Education For All	(I-E)	3,938.56
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	3,772.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	41,403.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,084.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,740.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	177
B.	BASE Budget Limit	(II-B)	1,079,137.17
C.	Maximum Budget Limit	(II-C)	1,347,503.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,087.58
E.	Adopted Budget	(II-E)	1,363,224.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,122,440.04
H.	Maximum Budget Limit	(II-H)	1,401,218.34
I.	Highest Budget Without a Vote	(II-I)	1,401,218.34
J.	Highest Budget	(II-J)	1,401,218.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,401,218.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		115,393.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,393.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,401,218.34
1.	BASE Budget Limit	(V-A1)	1,122,440.04	
2.	Over-BASE Budget	(V-A2)	278,778.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		555,365.54
1.	Direct State Aid Paid By State	(V-B1)	555,365.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,026.00
D.	At Risk Student	(V-D)		9,236.31
E.	Indian Education For All	(V-E)		3,938.56
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		3,772.04
H.	Special Education Allowable Cost Payment	(V-H)		41,403.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,463.78
1.	Actual Non-Levy Revenue	(V-J1)	8,463.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		450,308.54
1.	State Guaranteed Tax Base Aid	(V-L1)	111,463.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	338,845.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,122,440.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		278,778.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		278,778.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.47
1.	District Property Tax Levy Mills	(V-U1)	33.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-77328386

01 General Fund

Adopted Budget	0001	1,401,218.34

Budget Uses

Expenditure Budget	0002	1,401,218.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	555,365.54
Quality Educator	3111	48,026.00
At Risk Student	3112	9,236.31
Indian Education For All	3113	3,938.56
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	41,403.27
Data For Achievement	3116	3,772.04
State Guaranteed Tax Base Aid	3120	111,463.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,090.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,372.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	338,845.34		
Over-BASE Levy	1110(c)	278,778.30		
District Tax Levy			1110	617,623.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,401,218.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,726.29
Contingency	0006	2,872.63
Over-Schedule	0011	93,401.08
Fund Balance for Budget	TFS48	56,385.80
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	31,385.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,799.46
State On-Schedule Trans Reimb	3210	15,799.46
District Tax Levy	1110	62,015.28
District Mills	999	7.44
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-77328386

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,334.54
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	13,334.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	181,665.46
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,130.84

Budget Uses

Expenditure Budget	0002	19,130.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	781.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	781.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,349.00
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	19,130.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

29 Flexibility Fund

Adopted Budget	0001	7,952.31

Budget Uses

Expenditure Budget	0002	7,952.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,952.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,952.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,952.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-77328386

50 Debt Service Fund

0597

Taxable Value		8,329,983.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	420.41
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	420.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	420.41

Budget Report
FY 2019

32 Missoula

Submit ID: 0597-77328386

0597 Seeley Lake Elem

61 Building Reserve Fund

Adopted Budget		0001	52,162.28

Budget Uses

Expenditure Budget		0002	52,162.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,462.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,462.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,700.00	
District Tax Levy		1110	32,700.00
District Mills		999	3.93
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.93
Total Estimated Revenues to Fund Adopted Budget		0004	52,162.28

Budget Report
FY 2019

09 Custer

1238 S H Elem

Submit ID: 1238-83572374

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3	N/A	1,662,768

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robert Martelle

(Signature) (Date)

Chairperson, School Trustees: William Johnson

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
09 Custer
1238 S H Elem

Submit ID: 1238-83572374

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	59,185.45	10,000.00	10%	16.90%	1,701.88	34,846.43	22,637.14	13.61
10 Transportation	1,200.00	240.00	20%	20.00%	32.76	1,167.24	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	5,600.00	1,080.00	20%	19.29%	9.96	5,590.04		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	690.08	0.00	N/A	0.00%	690.08	0.00	0.00	0.00
29 Flexibility	7,563.49	0.00	N/A	0.00%	7,563.49	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	74,239.02	11,320.00			9,998.17	41,603.71	22,637.14	13.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

1238 S H Elem

Submit ID: 1238-83572374

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S H K-8 3 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	30,764.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	62.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	485.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	100.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	58,562.85
C.	Maximum Budget Limit	(II-C)	72,640.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	58,562.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	59,185.45
H.	Maximum Budget Limit	(II-H)	73,301.38
I.	Highest Budget Without a Vote	(II-I)	59,185.45
J.	Highest Budget	(II-J)	73,301.38
K.	Highest Voted Amount	(II-K)	14,115.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	59,185.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,701.88
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,701.88	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,701.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		59,185.45
1.	BASE Budget Limit	(V-A1)	59,185.45	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		30,764.06
1.	Direct State Aid Paid By State	(V-B1)	30,764.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		62.52
H.	Special Education Allowable Cost Payment	(V-H)		485.04
I.	Remaining Fund Balance Available	(V-I)		1,701.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		189.81
1.	Actual Non-Levy Revenue	(V-J1)	189.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		22,637.14
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,637.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		59,185.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	59,185.45

Budget Uses

Expenditure Budget	0002	59,185.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,701.88
Direct State Aid	3110	30,764.06
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	485.04
Data For Achievement	3116	62.52
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	189.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,637.14		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	22,637.14
Total Estimated Revenues to Fund Adopted Budget			0004	59,185.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,200.00

Budget Uses

Expenditure Budget	0002	1,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,090.74
Contingency	0006	109.07
Over-Schedule	0011	0.19
Fund Balance for Budget	TFS48	272.76
Operating Reserve	0961	240.00
Unreserved Fund Balance Reappropriated	0970	32.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	567.33
State On-Schedule Trans Reimb	3210	599.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

1238 S H Elem

Submit ID: 1238-83572374

14 Retirement Fund

Adopted Budget	0001	5,600.00

Budget Uses

Expenditure Budget	0002	5,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,089.96
Operating Reserve	0961	1,080.00
Unreserved Fund Balance Reappropriated	0970	9.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,590.04
Total Estimated Revenues to Fund Adopted Budget	0004	5,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	690.08

Budget Uses

Expenditure Budget	0002	690.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	690.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	690.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	690.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

1238 S H Elem

Submit ID: 1238-83572374

29 Flexibility Fund

Adopted Budget	0001	7,563.49

Budget Uses

Expenditure Budget	0002	7,563.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,563.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,563.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,563.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

1238 S H Elem

Submit ID: 1238-83572374

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 319	N/A	9,636,305

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Brian Aklestad

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,622,933.55	407,417.41	10%	15.53%	0.00	1,472,337.77	1,150,595.78	119.41
10 Transportation	198,000.00	39,600.00	20%	20.00%	69,936.09	49,500.00	78,563.91	8.15
11 Bus Depreciation	118,865.24	0.00	N/A	0.00%	96,817.74	0.00	22,047.50	2.29
13 Tuition	80,000.00		N/A		39,868.55	0.00	40,131.45	4.16
14 Retirement	365,000.00	73,000.00	20%	20.00%	9,215.55	355,784.45		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,967.47	0.00	N/A	0.00%	4,967.47	0.00	50,000.00	5.19
29 Flexibility	57,547.50	0.00	N/A	0.00%	47,547.50	10,000.00	0.00	0.00
61 Building Reserve	69,597.89	0.00	N/A	0.00%	22,597.89	0.00	47,000.00	4.88
Total of All Funds	3,566,911.65	520,017.41			290,950.79	1,887,622.22	1,388,338.64	144.08

50 Debt Service								
Tax Jurisdiction								
Dist 14	352,756.44	0.00	20-9-438	0.00%	0.00	0.00	352,756.44	36.61

Budget Report
FY 2019

51 Toole

Submit ID: 0910-32589200

0910 Shelby Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	238 *
E2	CAM ROSE K-8	15 *
M1	SHELBY 7-8	66 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	930,936.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	96,561.47
D.	At Risk Student	(I-D)	14,206.94
E.	Indian Education For All	(I-E)	6,941.44
F.	American Indian Achievement Gap	(I-F)	9,202.00
G.	Data For Achievement	(I-G)	6,647.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	48,031.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,010.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,638.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	320
B.	BASE Budget Limit	(II-B)	1,881,860.62
C.	Maximum Budget Limit	(II-C)	2,351,530.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	711,501.74
E.	Adopted Budget	(II-E)	2,593,362.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	82%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,873,314.94
H.	Maximum Budget Limit	(II-H)	2,316,739.34
I.	Highest Budget Without a Vote	(II-I)	2,593,993.27
J.	Highest Budget	(II-J)	2,622,933.55
K.	Highest Voted Amount	(II-K)	28,940.28
L.	Amount Approved on Ballot by Voters	(II-L)	28,940.28
M.	Adopted Budget	(II-M)	2,622,933.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		262,293.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		145,124.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	145,124.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		407,417.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,622,933.55
1.	BASE Budget Limit	(V-A1)	1,873,314.94	
2.	Over-BASE Budget	(V-A2)	749,618.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		930,936.90
1.	Direct State Aid Paid By State	(V-B1)	930,936.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		96,561.47
D.	At Risk Student	(V-D)		14,206.94
E.	Indian Education For All	(V-E)		6,941.44
F.	American Indian Achievement Gap	(V-F)		9,202.00
G.	Data For Achievement	(V-G)		6,647.96
H.	Special Education Allowable Cost Payment	(V-H)		48,031.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,332.23
1.	Actual Non-Levy Revenue	(V-J1)	1,332.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		759,454.17
1.	State Guaranteed Tax Base Aid	(V-L1)	358,477.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	400,977.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,873,314.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		749,618.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		749,618.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		77.79
1.	District Property Tax Levy Mills	(V-U1)	77.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

01 General Fund

Adopted Budget	0001	2,622,933.55

Budget Uses

Expenditure Budget	0002	2,622,933.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	930,936.90
Quality Educator	3111	96,561.47
At Risk Student	3112	14,206.94
Indian Education For All	3113	6,941.44
American Indian Achievement Gap	3114	9,202.00
State Spec Ed Allowable Cost Pymt to Districts	3115	48,031.83
Data For Achievement	3116	6,647.96
State Guaranteed Tax Base Aid	3120	358,477.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,292.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	39.63
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	400,977.17		
Over-BASE Levy	1110(c)	749,618.61		
District Tax Levy			1110	1,150,595.78
Total Estimated Revenues to Fund Adopted Budget			0004	2,622,933.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

10 Transportation Fund

Adopted Budget	0001	198,000.00

Budget Uses

Expenditure Budget	0002	198,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,000.00
Contingency	0006	4,500.00
Over-Schedule	0011	148,500.00
Fund Balance for Budget	TFS48	109,536.09
Operating Reserve	0961	39,600.00
Unreserved Fund Balance Reappropriated	0970	69,936.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,750.00
State On-Schedule Trans Reimb	3210	24,750.00
District Tax Levy	1110	78,563.91
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	198,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

11 Bus Depreciation Fund

Adopted Budget	0001	118,865.24

Budget Uses

Expenditure Budget	0002	118,865.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,817.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,817.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,047.50
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	118,865.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 1 TON BUS	2017	44,375.00	5,000.00	8,875.00	4,168.75
BLUEBIRD 4418	2013	43,750.00	24,600.00	8,750.00	4,375.00
2012 Route Bus 6071	2012	43,350.00	22,694.70	8,670.00	4,335.00
Bluebird7817	2008	45,728.00	46,291.20	9,145.60	5,000.00
2008 BLUEBIRD 7764	2007	41,687.50	47,512.00	8,337.50	4,168.75
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					22,047.50

Budget Report
FY 2019

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0910 Shelby Elem

Submit ID: 0910-32589200

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,868.55
Unreserved Fund Balance Reappropriated	0970	39,868.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,131.45
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

14 Retirement Fund

Adopted Budget	0001	365,000.00

Budget Uses

Expenditure Budget	0002	365,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,215.55
Operating Reserve	0961	73,000.00
Unreserved Fund Balance Reappropriated	0970	9,215.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	355,784.45
Total Estimated Revenues to Fund Adopted Budget	0004	365,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0910-32589200

0910 Shelby Elem

28 Technology Fund

Adopted Budget	0001	54,967.47

Budget Uses

Expenditure Budget	0002	54,967.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,967.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,967.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	54,967.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

29 Flexibility Fund

Adopted Budget	0001	57,547.50

Budget Uses

Expenditure Budget	0002	57,547.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,547.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,547.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,547.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

50 Debt Service Fund

Dist 14

Taxable Value		9,636,305.00
Adopted Budget	0001	352,756.44

Budget Uses

Expenditure Budget	0002	283,325.00
Add To Fund Balance	0003	69,431.44
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-69,431.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	352,756.44
Jurisdiction Mills	999	36.61
Total Estimated Revenues to Fund Adopted Budget	0004	352,756.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	11/20/2013	06/30/2022	2,340,000.00	1,085,000.00	260,000.00	22,975.00	350.00
Total Bond Requirements							283,325.00
Total Debt Service Requirements						0002	283,325.00

Budget Report
FY 2019

51 Toole

0910 Shelby Elem

Submit ID: 0910-32589200

61 Building Reserve Fund

Adopted Budget		0001	69,597.89

Budget Uses

Expenditure Budget		0002	69,597.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,597.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,597.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,000.00	
District Tax Levy		1110	47,000.00
District Mills		999	4.88
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.88
Total Estimated Revenues to Fund Adopted Budget		0004	69,597.89

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	123	13,106,882

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Brian Aklestad

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,581,542.71	162,062.14	10%	10.25%	0.00	757,499.91	824,042.80	62.87
10 Transportation	130,000.00	26,000.00	20%	20.00%	36,551.85	25,300.00	68,148.15	5.20
11 Bus Depreciation	189,571.03	0.00	N/A	0.00%	167,523.53	0.00	22,047.50	1.68
13 Tuition	80,000.00		N/A		51,448.13	0.00	28,551.87	2.18
14 Retirement	230,000.00	46,000.00	20%	20.00%	33,946.36	196,053.64		
17 Adult Education	70,000.00	24,500.00	35%	35.00%	5,537.53	0.00	64,462.47	4.92
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,340.94	0.00	N/A	0.00%	15,340.94	0.00	48,000.00	3.66
29 Flexibility	92,647.90	0.00	N/A	0.00%	72,647.90	20,000.00	0.00	0.00
61 Building Reserve	160,608.23	0.00	N/A	0.00%	82,408.23	0.00	78,200.00	5.96
Total of All Funds	2,597,710.81	258,562.14			465,404.47	998,853.55	1,133,452.79	86.47

50 Debt Service								
Tax Jurisdiction								
DIST 14	171,394.12	0.00	20-9-438	0.00%	0.00	0.00	171,394.12	13.08

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 123

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,415.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,092.52
D.	At Risk Student	(I-D)	2,788.74
E.	Indian Education For All	(I-E)	2,676.48
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	2,563.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,520.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,173.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,194.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	132
B.	BASE Budget Limit	(II-B)	1,070,461.07
C.	Maximum Budget Limit	(II-C)	1,326,099.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	506,646.09
E.	Adopted Budget	(II-E)	1,577,107.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,033,162.56
H.	Maximum Budget Limit	(II-H)	1,285,301.15
I.	Highest Budget Without a Vote	(II-I)	1,539,808.65
J.	Highest Budget	(II-J)	1,581,542.71
K.	Highest Voted Amount	(II-K)	41,734.06
L.	Amount Approved on Ballot by Voters	(II-L)	41,734.06
M.	Adopted Budget	(II-M)	1,581,542.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,154.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,907.87
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,907.87	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,062.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,581,542.71
1.	BASE Budget Limit	(V-A1)	1,033,162.56	
2.	Over-BASE Budget	(V-A2)	548,380.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,415.79
1.	Direct State Aid Paid By State	(V-B1)	530,415.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,092.52
D.	At Risk Student	(V-D)		2,788.74
E.	Indian Education For All	(V-E)		2,676.48
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		2,563.32
H.	Special Education Allowable Cost Payment	(V-H)		18,520.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,094.05
1.	Actual Non-Levy Revenue	(V-J1)	3,094.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		425,657.55
1.	State Guaranteed Tax Base Aid	(V-L1)	149,994.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,662.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,033,162.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		548,380.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		548,380.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.03
U.	Over-BASE Mills	(V-U)		41.84
1.	District Property Tax Levy Mills	(V-U1)	41.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,581,542.71

Budget Uses

Expenditure Budget	0002	1,581,542.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	530,415.79
Quality Educator	3111	45,092.52
At Risk Student	3112	2,788.74
Indian Education For All	3113	2,676.48
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,520.11
Data For Achievement	3116	2,563.32
State Guaranteed Tax Base Aid	3120	149,994.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	551.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	529.83
Rentals	1910	2,012.23
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	275,662.65		
Over-BASE Levy	1110(c)	548,380.15		
District Tax Levy			1110	824,042.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,581,542.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,000.00
Contingency	0006	2,300.00
Over-Schedule	0011	104,700.00
Fund Balance for Budget	TFS48	62,551.85
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	36,551.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	12,650.00
State On-Schedule Trans Reimb	3210	12,650.00
District Tax Levy	1110	68,148.15
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

11 Bus Depreciation Fund

Adopted Budget	0001	189,571.03

Budget Uses

Expenditure Budget	0002	189,571.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,523.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,523.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,047.50
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	189,571.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 1 TON BUS	2017	44,375.00	5,000.00	8,875.00	1,500.00
BLUEBIRD 4418	2013	43,750.00	19,370.60	8,750.00	1,672.50
2012 BLUEBIRD ACT 7287	2012	170,000.00	36,370.61	34,000.00	5,000.00
2012 ROUTE BUS 6071	2012	43,350.00	21,370.61	8,670.00	2,000.00
2009 Bluebird Vin#3961	2009	157,000.00	46,300.00	31,400.00	5,000.00
Bluebird 7817	2008	45,728.00	44,791.20	9,145.60	1,000.00
2008 BLUEBIRD 7764	2007	41,687.50	40,012.00	8,337.50	2,500.00
9193 BLUEBIRD	2005	41,750.00	59,250.00	8,350.00	3,375.00
Total					22,047.50

Budget Report
FY 2019

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0911 Shelby H S

Submit ID: 0911-15482155

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,448.13
Unreserved Fund Balance Reappropriated	0970	51,448.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,551.87
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

14 Retirement Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,946.36
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	33,946.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	196,053.64
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

17 Adult Education Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,037.53
Operating Reserve	0961	24,500.00
Unreserved Fund Balance Reappropriated	0970	5,537.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,462.47
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,340.94

Budget Uses

Expenditure Budget	0002	63,340.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,340.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,340.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,000.00
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	63,340.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

29 Flexibility Fund

Adopted Budget	0001	92,647.90

Budget Uses

Expenditure Budget	0002	92,647.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,647.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,647.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	92,647.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

50 Debt Service Fund

DIST 14

Taxable Value		13,106,882.00
Adopted Budget	0001	171,394.12

Budget Uses

Expenditure Budget	0002	146,943.76
Add To Fund Balance	0003	24,450.36
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-24,450.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	171,394.12
Jurisdiction Mills	999	13.08
Total Estimated Revenues to Fund Adopted Budget	0004	171,394.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	11/20/2013	06/30/2022	1,180,000.00	545,000.00	135,000.00	11,593.76	350.00
Total Bond Requirements							146,943.76
Total Debt Service Requirements						0002	146,943.76

Budget Report
FY 2019

51 Toole

0911 Shelby H S

Submit ID: 0911-15482155

61 Building Reserve Fund

Adopted Budget		0001	160,608.23

Budget Uses

Expenditure Budget		0002	160,608.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,408.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,408.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	28,200.00	
District Tax Levy		1110	78,200.00
District Mills		999	5.96
Building Reserves Voted Mills			3.81
Building Reserves Permissive Mills			2.15
Total Estimated Revenues to Fund Adopted Budget		0004	160,608.23

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	400,000.00	50,000.00	50,000.00
Total					50,000.00

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	612	N/A	6,150,390

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janice Ripley

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,556,433.47	336,783.47	10%	9.47%	0.00	3,131,044.12	425,389.35	69.17
10 Transportation	348,718.05	69,743.61	20%	20.00%	20,913.63	137,742.07	190,062.35	30.90
11 Bus Depreciation	434,824.43	0.00	N/A	0.00%	262,184.58	0.00	172,639.85	28.07
13 Tuition	116,000.00		N/A		35,323.35	0.00	80,676.65	13.12
14 Retirement	600,000.00	108,420.75	20%	18.07%	0.00	600,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	77,430.24	0.00	N/A	0.00%	28,873.93	0.00	48,556.31	7.89
29 Flexibility	13,519.28	0.00	N/A	0.00%	13,004.28	515.00	0.00	0.00
61 Building Reserve	65,850.76	0.00	N/A	0.00%	3,913.74	874.04	61,500.00	10.00
Total of All Funds	5,212,776.23	514,947.83			364,213.51	3,870,175.23	978,824.51	159.15

50 Debt Service **Tax Jurisdiction**								
37	70,780.00	130,000.00	20-9-438	183.67%	49,861.89	0.00	20,918.11	3.40

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	477
M1	SHEPHERD 7-8	135

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,687,078.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,200.78
D.	At Risk Student	(I-D)	14,461.26
E.	Indian Education For All	(I-E)	13,317.12
F.	American Indian Achievement Gap	(I-F)	8,132.00
G.	Data For Achievement	(I-G)	12,754.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	112,900.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,716.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,827.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	590
B.	BASE Budget Limit	(II-B)	3,217,899.35
C.	Maximum Budget Limit	(II-C)	4,010,751.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,384,740.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,389,592.03
H.	Maximum Budget Limit	(II-H)	4,230,607.02
I.	Highest Budget Without a Vote	(II-I)	3,556,433.47
J.	Highest Budget	(II-J)	4,230,607.02
K.	Highest Voted Amount	(II-K)	674,173.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,556,433.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		336,783.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		336,783.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,556,433.47
1.	BASE Budget Limit	(V-A1)	3,389,592.03	
2.	Over-BASE Budget	(V-A2)	166,841.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,687,078.27
1.	Direct State Aid Paid By State	(V-B1)	1,687,078.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,200.78
D.	At Risk Student	(V-D)		14,461.26
E.	Indian Education For All	(V-E)		13,317.12
F.	American Indian Achievement Gap	(V-F)		8,132.00
G.	Data For Achievement	(V-G)		12,754.08
H.	Special Education Allowable Cost Payment	(V-H)		112,900.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,392.93
1.	Actual Non-Levy Revenue	(V-J1)	3,392.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,386,354.99
1.	State Guaranteed Tax Base Aid	(V-L1)	1,127,807.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	258,547.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,389,592.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,841.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.13
1.	District Property Tax Levy Mills	(V-U1)	27.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

01 General Fund

Adopted Budget	0001	3,556,433.47

Budget Uses

Expenditure Budget	0002	3,556,433.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,687,078.27
Quality Educator	3111	151,200.78
At Risk Student	3112	14,461.26
Indian Education For All	3113	13,317.12
American Indian Achievement Gap	3114	8,132.00
State Spec Ed Allowable Cost Pymt to Districts	3115	112,900.60
Data For Achievement	3116	12,754.08
State Guaranteed Tax Base Aid	3120	1,127,807.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,392.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	258,547.91		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	425,389.35
Total Estimated Revenues to Fund Adopted Budget			0004	3,556,433.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	348,718.05

Budget Uses

Expenditure Budget	0002	348,718.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	125,220.07
Contingency	0006	12,522.00
Over-Schedule	0011	210,975.98
Fund Balance for Budget	TFS48	90,657.24
Operating Reserve	0961	69,743.61
Unreserved Fund Balance Reappropriated	0970	20,913.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	68,871.03
State On-Schedule Trans Reimb	3210	68,871.04
District Tax Levy	1110	190,062.35
District Mills	999	30.90
Total Estimated Revenues to Fund Adopted Budget	0004	348,718.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	434,824.43

Budget Uses

Expenditure Budget	0002	434,824.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,184.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,184.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	172,639.85
District Mills	999	28.07
Total Estimated Revenues to Fund Adopted Budget	0004	434,824.43

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
A 2018 Thomas 84 passenger 9467	2018	54,500.00	0.00	10,900.00	10,900.00
B 2019 Thomas 83 passenger 6804	2018	66,942.00	0.00	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	0.00	12,241.00	12,241.00
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	0.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	18,146.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	18,146.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	22,081.60	11,040.80	11,040.80
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	32,903.40	10,967.80	10,967.80
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	32,903.40	10,967.80	10,967.80
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	33,567.00	11,189.00	11,189.00
S 2014 Thomas 83 Passenger 73514	2014	57,040.50	45,632.40	11,408.10	11,408.10
R 2014 Thomas Model C Bus	2013	52,903.50	52,903.50	10,580.70	10,580.70
N 2011 Bluebird 83 Passenger 81820	2011	49,750.00	69,650.00	9,950.00	4,975.00
O 2012 Thomas 83 Passenger 46032	2011	53,222.50	74,511.50	10,644.50	5,322.25
P 2012 Thomas 83 Passenger 47923	2011	55,670.00	77,938.00	11,134.00	5,567.00
Q 2012 Thomas 83 Passenger 47941	2011	52,000.00	72,800.00	10,400.00	5,200.00
K 2010 Thomas 83 passenger 27501	2010	49,702.63	74,553.95	N/A	NA
M 2010 Thomas 45 passenger 3466	2010	51,312.50	76,968.75	N/A	NA
Total					172,639.85

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

13 Tuition Fund

Adopted Budget	0001	116,000.00

Budget Uses

Expenditure Budget	0002	116,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,323.35
Unreserved Fund Balance Reappropriated	0970	35,323.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,676.65
District Mills	999	13.12
Total Estimated Revenues to Fund Adopted Budget	0004	116,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,420.75
Operating Reserve	0961	108,420.75
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	600,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	77,430.24

Budget Uses

Expenditure Budget	0002	77,430.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,873.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,873.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,556.31
District Mills	999	7.89
Total Estimated Revenues to Fund Adopted Budget	0004	77,430.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

29 Flexibility Fund

Adopted Budget	0001	13,519.28

Budget Uses

Expenditure Budget	0002	13,519.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,004.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,004.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	515.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,519.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

50 Debt Service Fund

37

Taxable Value		6,150,390.00
Adopted Budget	0001	70,780.00

Budget Uses

Expenditure Budget	0002	70,780.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,861.89
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	49,861.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,918.11
Jurisdiction Mills	999	3.40
Total Estimated Revenues to Fund Adopted Budget	0004	70,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	04/15/2002	06/30/2022	614,000.00	135,000.00	40,000.00	8,730.00	350.00
Elementary Bond	09/15/2010	06/30/2020	195,000.00	25,000.00	20,000.00	1,350.00	350.00
Total Bond Requirements							70,780.00
Total Debt Service Requirements						0002	70,780.00

Budget Report
FY 2019

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-06932560

61 Building Reserve Fund

Adopted Budget		0001	65,850.76

Budget Uses

Expenditure Budget		0002	65,850.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,913.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,913.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	437.02
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	61,500.00	
District Tax Levy		1110	61,500.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	65,850.76

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	263	7,954,653

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janice Ripley

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,265,681.53	225,289.09	10%	9.94%	0.00	1,725,351.89	540,329.64	67.95
10 Transportation	302,150.48	60,430.10	20%	20.00%	28,453.18	47,350.19	226,347.11	28.45
11 Bus Depreciation	430,257.44	0.00	N/A	0.00%	257,617.59	0.00	172,639.85	21.70
13 Tuition	99,000.00		N/A		40,248.31	0.00	58,751.69	7.39
14 Retirement	500,000.00	100,000.00	20%	20.00%	220,180.63	279,819.37		
17 Adult Education	16,000.00	5,600.00	35%	35.00%	15,091.90	0.00	908.10	0.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	70,862.44	0.00	N/A	0.00%	36,773.09	533.04	33,556.31	4.22
29 Flexibility	41,519.46	0.00	N/A	0.00%	40,435.05	1,084.41	0.00	0.00
61 Building Reserve	42,279.88	0.00	N/A	0.00%	2,279.88	0.00	40,000.00	5.03
Total of All Funds	3,767,751.23	391,319.19			641,079.63	2,054,138.90	1,072,532.70	134.85

50 Debt Service **Tax Jurisdiction**								
37	58,650.00	8,850.82	20-9-438	15.09%	0.00	0.00	58,650.00	7.37

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 263

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	970,963.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,326.73
D.	At Risk Student	(I-D)	5,024.13
E.	Indian Education For All	(I-E)	5,722.88
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	5,480.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	39,599.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,199.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,677.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	268
B.	BASE Budget Limit	(II-B)	1,889,936.73
C.	Maximum Budget Limit	(II-C)	2,356,790.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,264,247.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,891,370.52
H.	Maximum Budget Limit	(II-H)	2,357,485.95
I.	Highest Budget Without a Vote	(II-I)	2,265,681.53
J.	Highest Budget	(II-J)	2,357,485.95
K.	Highest Voted Amount	(II-K)	91,804.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,265,681.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		225,289.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		225,289.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,265,681.53
1.	BASE Budget Limit	(V-A1)	1,891,370.52	
2.	Over-BASE Budget	(V-A2)	374,311.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		970,963.34
1.	Direct State Aid Paid By State	(V-B1)	970,963.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,326.73
D.	At Risk Student	(V-D)		5,024.13
E.	Indian Education For All	(V-E)		5,722.88
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		5,480.92
H.	Special Education Allowable Cost Payment	(V-H)		39,599.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,927.45
1.	Actual Non-Levy Revenue	(V-J1)	1,927.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		785,971.16
1.	State Guaranteed Tax Base Aid	(V-L1)	619,952.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	166,018.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,891,370.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,311.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.89
U.	Over-BASE Mills	(V-U)		47.06
1.	District Property Tax Levy Mills	(V-U1)	47.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,265,681.53

Budget Uses

Expenditure Budget	0002	2,265,681.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	970,963.34
Quality Educator	3111	74,326.73
At Risk Student	3112	5,024.13
Indian Education For All	3113	5,722.88
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	39,599.91
Data For Achievement	3116	5,480.92
State Guaranteed Tax Base Aid	3120	619,952.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,927.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	166,018.63		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	540,329.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,265,681.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	302,150.48

Budget Uses

Expenditure Budget	0002	302,150.48
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,045.63
Contingency	0006	4,304.56
Over-Schedule	0011	254,800.29
Fund Balance for Budget	TFS48	88,883.28
Operating Reserve	0961	60,430.10
Unreserved Fund Balance Reappropriated	0970	28,453.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,675.09
State On-Schedule Trans Reimb	3210	23,675.10
District Tax Levy	1110	226,347.11
District Mills	999	28.45
Total Estimated Revenues to Fund Adopted Budget	0004	302,150.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	430,257.44

Budget Uses

Expenditure Budget	0002	430,257.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,617.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,617.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	172,639.85
District Mills	999	21.70
Total Estimated Revenues to Fund Adopted Budget	0004	430,257.44

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	0.00	10,900.00	10,900.00
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	0.00	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	0.00	12,241.00	12,241.00
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	0.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	18,146.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	18,146.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	22,081.60	11,040.80	11,040.80
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	32,903.40	10,967.80	10,967.80
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	32,903.40	10,967.80	10,967.80
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	33,567.00	11,189.00	11,189.00
S 2014 Thomas 83 Passenger 43514	2014	57,040.50	45,632.40	11,408.10	11,408.10
R 2014 Thomas 54 Passenger 3647	2013	52,903.50	52,903.50	10,580.70	10,580.70
N 2011 Bluebird 83 Passenger 81820	2011	49,750.00	69,650.00	9,950.00	4,975.00
O 2012 Thomas 83 Passenger 46032	2011	53,222.50	74,511.50	10,644.50	5,322.25
P 2012 Thomas 83 Passenger 47923	2011	55,670.00	77,938.00	11,134.00	5,567.00
Q 2012 Thomas 83 Passenger 47941	2011	52,000.00	72,800.00	10,400.00	5,200.00
K 2010 Thomas 83 passenger 27501	2010	49,702.62	74,553.93	N/A	NA
M 2010 Thomas 45 passenger 3466	2010	51,312.50	76,968.75	N/A	NA
Total					172,639.85

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

13 Tuition Fund

Adopted Budget	0001	99,000.00

Budget Uses

Expenditure Budget	0002	99,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,248.31
Unreserved Fund Balance Reappropriated	0970	40,248.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,751.69
District Mills	999	7.39
Total Estimated Revenues to Fund Adopted Budget	0004	99,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	320,180.63
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	220,180.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	279,819.37
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

17 Adult Education Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,691.90
Operating Reserve	0961	5,600.00
Unreserved Fund Balance Reappropriated	0970	15,091.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	908.10
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	70,862.44

Budget Uses

Expenditure Budget	0002	70,862.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,773.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,773.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	533.04
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,556.31
District Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	70,862.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

29 Flexibility Fund

Adopted Budget	0001	41,519.46

Budget Uses

Expenditure Budget	0002	41,519.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,435.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,435.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,084.41
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,519.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

50 Debt Service Fund

37

Taxable Value		7,954,653.00
Adopted Budget	0001	58,650.00

Budget Uses

Expenditure Budget	0002	58,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,850.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	8,850.82
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,650.00
Jurisdiction Mills	999	7.37
Total Estimated Revenues to Fund Adopted Budget	0004	58,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	09/15/2010	06/30/2020	475,000.00	55,000.00	55,000.00	3,300.00	350.00
Total Bond Requirements							58,650.00
Total Debt Service Requirements						0002	58,650.00

Budget Report
FY 2019

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-38107110

61 Building Reserve Fund

Adopted Budget		0001	42,279.88

Budget Uses

Expenditure Budget		0002	42,279.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,279.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,279.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	5.03
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.03
Total Estimated Revenues to Fund Adopted Budget		0004	42,279.88

Budget Report
FY 2019

28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 131	N/A	3,614,080

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: William Wood

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
28 Madison
0537 Sheridan Elem

Submit ID: 0537-69952541

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,043,225.99	104,322.60	10%	10.00%	10,052.79	691,726.20	341,447.00	94.47
10 Transportation	125,000.00	25,000.00	20%	20.00%	19,098.42	36,107.67	69,793.91	19.31
11 Bus Depreciation	238,100.34	0.00	N/A	0.00%	202,704.84	0.00	35,395.50	9.79
13 Tuition	3,471.18		N/A		3,471.18	0.00	0.00	0.00
14 Retirement	135,000.00	27,000.00	20%	20.00%	16,191.45	118,808.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,488.16	0.00	N/A	0.00%	7,488.16	0.00	25,000.00	6.92
29 Flexibility	71,172.75	0.00	N/A	0.00%	71,172.75	0.00	0.00	0.00
61 Building Reserve	140,322.49	0.00	N/A	0.00%	92,022.49	0.00	48,300.00	13.36
Total of All Funds	1,788,780.91	156,322.60			422,202.08	846,642.42	519,936.41	143.85

50 Debt Service Tax Jurisdiction								
28-0537	0.00	0.00	20-9-438	0.00%	4,204.26	0.00	0.00	0.00

Budget Report
FY 2019

28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	97 *
M1	SHERIDAN 7-8	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	419,424.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,223.94
D.	At Risk Student	(I-D)	5,151.66
E.	Indian Education For All	(I-E)	2,850.56
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,730.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	24,492.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,020.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	133
B.	BASE Budget Limit	(II-B)	832,958.22
C.	Maximum Budget Limit	(II-C)	1,035,933.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,385.84
E.	Adopted Budget	(II-E)	1,041,344.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	839,392.25
H.	Maximum Budget Limit	(II-H)	1,041,749.94
I.	Highest Budget Without a Vote	(II-I)	1,043,225.99
J.	Highest Budget	(II-J)	1,043,225.99
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,043,225.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,322.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,052.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,052.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,375.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,043,225.99
1.	BASE Budget Limit	(V-A1)	839,392.25	
2.	Over-BASE Budget	(V-A2)	203,833.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		419,424.71
1.	Direct State Aid Paid By State	(V-B1)	419,424.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,223.94
D.	At Risk Student	(V-D)		5,151.66
E.	Indian Education For All	(V-E)		2,850.56
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,730.04
H.	Special Education Allowable Cost Payment	(V-H)		24,492.72
I.	Remaining Fund Balance Available	(V-I)		10,052.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,243.17
1.	Actual Non-Levy Revenue	(V-J1)	2,243.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		328,724.66
1.	State Guaranteed Tax Base Aid	(V-L1)	191,111.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,613.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		839,392.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,833.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,833.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.40
1.	District Property Tax Levy Mills	(V-U1)	56.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

01 General Fund

Adopted Budget	0001	1,043,225.99

Budget Uses

Expenditure Budget	0002	1,043,225.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,052.79
Direct State Aid	3110	419,424.71
Quality Educator	3111	42,223.94
At Risk Student	3112	5,151.66
Indian Education For All	3113	2,850.56
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	24,492.72
Data For Achievement	3116	2,730.04
State Guaranteed Tax Base Aid	3120	191,111.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,243.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,613.26		
Over-BASE Levy	1110(c)	203,833.74		
District Tax Levy			1110	341,447.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,043,225.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,825.15
Contingency	0006	3,282.52
Over-Schedule	0011	88,892.33
Fund Balance for Budget	TFS48	44,098.42
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	19,098.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	18,053.83
State On-Schedule Trans Reimb	3210	18,053.84
District Tax Levy	1110	69,793.91
District Mills	999	19.31
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0537-69952541

11 Bus Depreciation Fund

Adopted Budget	0001	238,100.34

Budget Uses

Expenditure Budget	0002	238,100.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	202,704.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	202,704.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,395.50
District Mills	999	9.79
Total Estimated Revenues to Fund Adopted Budget	0004	238,100.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4DRBUPWN8KB615519	2019	91,340.48	0.00	18,268.10	18,268.10
4DRBUAANXFB686845	2015	85,637.00	34,254.80	17,127.40	17,127.40
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
4DRBRAAM44B964631	2005	51,500.00	77,250.00	N/A	NA
Total					35,395.50

Budget Report
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28 Madison

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Submit ID: 0537-69952541

13 Tuition Fund

Adopted Budget	0001	3,471.18

Budget Uses

Expenditure Budget	0002	3,471.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,471.18
Unreserved Fund Balance Reappropriated	0970	3,471.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,471.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
28 Madison

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Submit ID: 0537-69952541

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,191.45
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	16,191.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	118,808.55
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,488.16

Budget Uses

Expenditure Budget	0002	32,488.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,488.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,488.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	32,488.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

29 Flexibility Fund

Adopted Budget	0001	71,172.75

Budget Uses

Expenditure Budget	0002	71,172.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,172.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,172.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,172.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

50 Debt Service Fund
28-0537

Taxable Value		3,614,080.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,204.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,204.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,204.26

Budget Report
FY 2019

28 Madison

0537 Sheridan Elem

Submit ID: 0537-69952541

61 Building Reserve Fund

Adopted Budget		0001	140,322.49

Budget Uses

Expenditure Budget		0002	140,322.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,022.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,022.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	28,300.00	
District Tax Levy		1110	48,300.00
District Mills		999	13.36
Building Reserves Voted Mills			5.53
Building Reserves Permissive Mills			7.83
Total Estimated Revenues to Fund Adopted Budget		0004	140,322.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	100,000.00	5	0.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	56	6,012,076

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: William Wood

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
28 Madison
0538 Sheridan H S

Submit ID: 0538-78276475

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	929,926.67	92,992.67	10%	10.00%	15,805.62	505,324.67	408,796.38	67.99
10 Transportation	125,000.00	25,000.00	20%	20.00%	22,686.68	40,717.15	61,596.17	10.25
11 Bus Depreciation	322,589.88	0.00	N/A	0.00%	269,009.68	0.00	53,580.20	8.91
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	27,776.37	102,223.63		
17 Adult Education	18,522.37	6,482.83	35%	35.00%	12,039.54	0.00	6,482.83	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,948.75	0.00	N/A	0.00%	19,876.75	0.00	19,072.00	3.17
29 Flexibility	87,323.36	0.00	N/A	0.00%	87,323.36	0.00	0.00	0.00
61 Building Reserve	164,053.03	0.00	N/A	0.00%	123,453.03	0.00	40,600.00	6.76
Total of All Funds	1,816,364.06	150,475.50			577,971.03	648,265.45	590,127.58	98.16

50 Debt Service Tax Jurisdiction								
28-0538	0.00	0.00	20-9-438	0.00%	8,947.75	0.00	0.00	0.00

Budget Report
FY 2019

28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	318,032.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,437.56
D.	At Risk Student	(I-D)	2,396.99
E.	Indian Education For All	(I-E)	1,218.56
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,167.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,359.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,908.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	56
B.	BASE Budget Limit	(II-B)	615,057.32
C.	Maximum Budget Limit	(II-C)	764,975.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	295,720.85
E.	Adopted Budget	(II-E)	922,488.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	631,750.84
H.	Maximum Budget Limit	(II-H)	785,062.85
I.	Highest Budget Without a Vote	(II-I)	929,926.67
J.	Highest Budget	(II-J)	929,926.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	929,926.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		92,992.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,805.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,805.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		108,798.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		929,926.67
1.	BASE Budget Limit	(V-A1)	631,750.84	
2.	Over-BASE Budget	(V-A2)	298,175.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		318,032.45
1.	Direct State Aid Paid By State	(V-B1)	318,032.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,437.56
D.	At Risk Student	(V-D)		2,396.99
E.	Indian Education For All	(V-E)		1,218.56
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,167.04
H.	Special Education Allowable Cost Payment	(V-H)		18,359.35
I.	Remaining Fund Balance Available	(V-I)		15,805.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,032.60
1.	Actual Non-Levy Revenue	(V-J1)	2,446.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	2,585.86	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		237,658.67
1.	State Guaranteed Tax Base Aid	(V-L1)	127,038.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,620.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		631,750.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,175.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		298,175.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.39
U.	Over-BASE Mills	(V-U)		49.60
1.	District Property Tax Levy Mills	(V-U1)	49.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

01 General Fund

Adopted Budget	0001	929,926.67

Budget Uses

Expenditure Budget	0002	929,926.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,805.62
Direct State Aid	3110	318,032.45
Quality Educator	3111	31,437.56
At Risk Student	3112	2,396.99
Indian Education For All	3113	1,218.56
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,359.35
Data For Achievement	3116	1,167.04
State Guaranteed Tax Base Aid	3120	127,038.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,446.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	2,585.86
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,620.55		
Over-BASE Levy	1110(c)	298,175.83		
District Tax Levy			1110	408,796.38
Total Estimated Revenues to Fund Adopted Budget			0004	929,926.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,015.59
Contingency	0006	3,701.56
Over-Schedule	0011	84,282.85
Fund Balance for Budget	TFS48	47,686.68
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	22,686.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,358.57
State On-Schedule Trans Reimb	3210	20,358.58
District Tax Levy	1110	61,596.17
District Mills	999	10.25
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	322,589.88

Budget Uses

Expenditure Budget	0002	322,589.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	269,009.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	269,009.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	53,580.20
District Mills	999	8.91
Total Estimated Revenues to Fund Adopted Budget	0004	322,589.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	0.00	32,624.40	32,624.40
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	83,823.20	20,955.80	20,955.80
4DRBXAAR29A042938	2008	139,893.50	209,840.25	N/A	NA
Total					53,580.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0538 Sheridan H S

Submit ID: 0538-78276475

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,776.37
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	27,776.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,223.63
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

17 Adult Education Fund

Adopted Budget	0001	18,522.37

Budget Uses

Expenditure Budget	0002	18,522.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,522.37
Operating Reserve	0961	6,482.83
Unreserved Fund Balance Reappropriated	0970	12,039.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,482.83
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	18,522.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,948.75

Budget Uses

Expenditure Budget	0002	38,948.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,876.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,876.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,072.00
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	38,948.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
28 Madison

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Submit ID: 0538-78276475

29 Flexibility Fund

Adopted Budget	0001	87,323.36

Budget Uses

Expenditure Budget	0002	87,323.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,323.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,323.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	87,323.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

50 Debt Service Fund

28-0538

Taxable Value		6,012,076.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,947.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,947.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,947.75

Budget Report
FY 2019

28 Madison

0538 Sheridan H S

Submit ID: 0538-78276475

61 Building Reserve Fund

Adopted Budget		0001	164,053.03

Budget Uses

Expenditure Budget		0002	164,053.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123,453.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123,453.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	20,600.00	
District Tax Levy		1110	40,600.00
District Mills		999	6.76
Building Reserves Voted Mills			3.33
Building Reserves Permissive Mills			3.43
Total Estimated Revenues to Fund Adopted Budget		0004	164,053.03

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	100,000.00	5	0.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

34 Park

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1227 Shields Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 147	N/A	5,751,829

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	142	N/A	4,820,965
Non-located - 16 Gallatin	5	N/A	930,864

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

34 Park

Submit ID: 1227-67735769

1227 Shields Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,169,814.68	86,376.61	10%	7.38%	0.00	694,693.07	475,121.61	82.61
10 Transportation	218,087.00	10,000.00	20%	4.59%	35,396.92	80,322.00	102,368.08	17.80
11 Bus Depreciation	19,892.78	0.00	N/A	0.00%	14,992.78	0.00	4,900.00	0.85
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	161,549.00	32,309.80	20%	20.00%	10,551.11	150,997.89		
17 Adult Education	761.06	0.00	35%	0.00%	761.06	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,544.99	0.00	N/A	0.00%	544.99	0.00	20,000.00	3.48
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	60,000.00	806.96	N/A	1.34%	0.00	0.00	60,000.00	10.44
Total of All Funds	1,650,658.52	129,493.37			62,255.87	926,012.96	662,389.69	115.18

50 Debt Service **Tax Jurisdiction**								
PARK COUNTY	0.00	0.00	20-9-438	0.00%	4.03	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

Submit ID: 1227-67735769

1227 Shields Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	111 *
M1	SHIELDS VALLEY 7-8	36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	460,535.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,676.08
D.	At Risk Student	(I-D)	3,782.72
E.	Indian Education For All	(I-E)	3,198.72
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	3,063.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	27,200.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,126.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,723.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	150
B.	BASE Budget Limit	(II-B)	927,107.36
C.	Maximum Budget Limit	(II-C)	1,154,605.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	241,424.88
E.	Adopted Budget	(II-E)	1,168,532.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	922,304.39
H.	Maximum Budget Limit	(II-H)	1,148,956.84
I.	Highest Budget Without a Vote	(II-I)	1,169,814.68
J.	Highest Budget	(II-J)	1,169,814.68
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,169,814.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,376.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,376.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,169,814.68
1.	BASE Budget Limit	(V-A1)	922,304.39	
2.	Over-BASE Budget	(V-A2)	247,510.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		460,535.16
1.	Direct State Aid Paid By State	(V-B1)	460,535.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,676.08
D.	At Risk Student	(V-D)		3,782.72
E.	Indian Education For All	(V-E)		3,198.72
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		3,063.48
H.	Special Education Allowable Cost Payment	(V-H)		27,200.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,452.14
1.	Actual Non-Levy Revenue	(V-J1)	2,452.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		374,967.66
1.	State Guaranteed Tax Base Aid	(V-L1)	147,356.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	227,611.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		922,304.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,510.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,510.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.03
1.	District Property Tax Levy Mills	(V-U1)	43.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

34 Park

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1227 Shields Valley Elem

01 General Fund

Adopted Budget	0001	1,169,814.68

Budget Uses

Expenditure Budget	0002	1,169,814.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	460,535.16
Quality Educator	3111	46,676.08
At Risk Student	3112	3,782.72
Indian Education For All	3113	3,198.72
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	27,200.43
Data For Achievement	3116	3,063.48
State Guaranteed Tax Base Aid	3120	147,356.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,452.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	227,611.32		
Over-BASE Levy	1110(c)	247,510.29		
District Tax Levy			1110	475,121.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,169,814.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	218,087.00

Budget Uses

Expenditure Budget	0002	218,087.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,222.00
Contingency	0006	100.00
Over-Schedule	0011	137,765.00
Fund Balance for Budget	TFS48	45,396.92
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	35,396.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	40,161.00
State On-Schedule Trans Reimb	3210	40,161.00
District Tax Levy	1110	102,368.08
District Mills	999	17.80
Total Estimated Revenues to Fund Adopted Budget	0004	218,087.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1227 Shields Valley Elem

11 Bus Depreciation Fund

Adopted Budget	0001	19,892.78

Budget Uses

Expenditure Budget	0002	19,892.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,992.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,992.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,900.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	19,892.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird All-American Activity Bus	2013	24,500.00	24,500.00	4,900.00	4,900.00
Total					4,900.00

Budget Report
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34 Park
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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	161,549.00

Budget Uses

Expenditure Budget	0002	161,549.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,860.91
Operating Reserve	0961	32,309.80
Unreserved Fund Balance Reappropriated	0970	10,551.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,997.89
Total Estimated Revenues to Fund Adopted Budget	0004	161,549.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	761.06

Budget Uses

Expenditure Budget	0002	761.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	761.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	761.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	761.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
34 Park
1227 Shields Valley Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,544.99

Budget Uses

Expenditure Budget	0002	20,544.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	544.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	544.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.48
Total Estimated Revenues to Fund Adopted Budget	0004	20,544.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1227 Shields Valley Elem

29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1227 Shields Valley Elem

50 Debt Service Fund
PARK COUNTY

Taxable Value		4,820,965.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4.03

Budget Report
FY 2019

34 Park

Submit ID: 1227-67735769

1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	60,000.00

Budget Uses

Expenditure Budget		0002	60,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	806.96
Operating Reserve		0961	806.96
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	30,000.00	
District Tax Levy		1110	60,000.00
District Mills		999	10.44
Building Reserves Voted Mills			5.22
Building Reserves Permissive Mills			5.22
Total Estimated Revenues to Fund Adopted Budget		0004	60,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	30,000.00	1	0.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

34 Park

1228 Shields Valley H S

Submit ID: 1228-93055847

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	67	4,820,965

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Jo Newhall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
34 Park
1228 Shields Valley H S

Submit ID: 1228-93055847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	956,535.79	95,653.58	10%	10.00%	12,178.87	576,094.10	368,262.82	76.38
10 Transportation	93,398.00	10,685.31	20%	11.44%	0.00	43,134.00	50,264.00	10.43
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	98,458.94	9,911.41	20%	10.07%	0.00	98,458.94		
17 Adult Education	4,241.60	0.00	35%	0.00%	4,241.60	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,248.07	0.00	N/A	0.00%	748.07	0.00	26,500.00	5.50
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	71,268.36	0.00	N/A	0.00%	48,868.36	0.00	22,400.00	4.65
Total of All Funds	1,251,156.83	116,250.30			66,042.97	717,687.04	467,426.82	96.96

50 Debt Service Tax Jurisdiction								
PARK COUNTY	0.00	0.00	20-9-438	0.00%	15.12	0.00	0.00	0.00

Budget Report
FY 2019

34 Park

Submit ID: 1228-93055847

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	352,970.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,075.20
D.	At Risk Student	(I-D)	1,320.21
E.	Indian Education For All	(I-E)	1,457.92
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,396.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,485.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,161.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,378.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	74
B.	BASE Budget Limit	(II-B)	713,233.35
C.	Maximum Budget Limit	(II-C)	886,686.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	240,729.11
E.	Adopted Budget	(II-E)	953,962.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	679,936.67
H.	Maximum Budget Limit	(II-H)	845,453.90
I.	Highest Budget Without a Vote	(II-I)	920,665.78
J.	Highest Budget	(II-J)	956,535.79
K.	Highest Voted Amount	(II-K)	35,870.01
L.	Amount Approved on Ballot by Voters	(II-L)	35,870.01
M.	Adopted Budget	(II-M)	956,535.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		95,653.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,178.87
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,178.87	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,832.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		956,535.79
	1. BASE Budget Limit	(V-A1)	679,936.67	
	2. Over-BASE Budget	(V-A2)	276,599.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		352,970.20
	1. Direct State Aid Paid By State	(V-B1)	352,970.20	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,075.20
D.	At Risk Student	(V-D)		1,320.21
E.	Indian Education For All	(V-E)		1,457.92
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,396.28
H.	Special Education Allowable Cost Payment	(V-H)		9,485.91
I.	Remaining Fund Balance Available	(V-I)		12,178.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,684.60
	1. Actual Non-Levy Revenue	(V-J1)	1,684.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		269,939.48
	1. State Guaranteed Tax Base Aid	(V-L1)	178,275.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,663.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		679,936.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		276,599.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,599.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.01
U.	Over-BASE Mills	(V-U)		57.37
1.	District Property Tax Levy Mills	(V-U1)	57.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	956,535.79

Budget Uses

Expenditure Budget	0002	956,535.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,178.87
Direct State Aid	3110	352,970.20
Quality Educator	3111	29,075.20
At Risk Student	3112	1,320.21
Indian Education For All	3113	1,457.92
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,485.91
Data For Achievement	3116	1,396.28
State Guaranteed Tax Base Aid	3120	178,275.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,684.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,663.70		
Over-BASE Levy	1110(c)	276,599.12		
District Tax Levy			1110	368,262.82
Total Estimated Revenues to Fund Adopted Budget			0004	956,535.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	93,398.00

Budget Uses

Expenditure Budget	0002	93,398.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,034.00
Contingency	0006	100.00
Over-Schedule	0011	50,264.00
Fund Balance for Budget	TFS48	10,685.31
Operating Reserve	0961	10,685.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,567.00
State On-Schedule Trans Reimb	3210	21,567.00
District Tax Levy	1110	50,264.00
District Mills	999	10.43
Total Estimated Revenues to Fund Adopted Budget	0004	93,398.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	98,458.94

Budget Uses

Expenditure Budget	0002	98,458.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,911.41
Operating Reserve	0961	9,911.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,458.94
Total Estimated Revenues to Fund Adopted Budget	0004	98,458.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	4,241.60

Budget Uses

Expenditure Budget	0002	4,241.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,241.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,241.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,241.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,248.07

Budget Uses

Expenditure Budget	0002	27,248.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	748.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	748.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,500.00
District Mills	999	5.50
Total Estimated Revenues to Fund Adopted Budget	0004	27,248.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
PARK COUNTY

Taxable Value		4,820,965.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	15.12

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61 Building Reserve Fund

Adopted Budget		0001	71,268.36

Budget Uses

Expenditure Budget		0002	71,268.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	48,868.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	48,868.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,400.00	
District Tax Levy		1110	22,400.00
District Mills		999	4.65
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.65
Total Estimated Revenues to Fund Adopted Budget		0004	71,268.36

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 962	N/A	27,123,629

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nicole Beyer

(Signature) (Date)

Chairperson, School Trustees: Craig Steinbeisser

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,758,108.67	854,502.90	10%	12.64%	0.00	4,377,462.54	2,380,646.13	87.77
10 Transportation	363,170.20	72,634.04	20%	20.00%	24,837.91	107,291.98	231,040.31	8.52
11 Bus Depreciation	423,928.96	0.00	N/A	0.00%	323,928.96	0.00	100,000.00	3.69
13 Tuition	21,000.00		N/A		11,720.72	200.00	9,079.28	0.33
14 Retirement	935,386.00	187,077.20	20%	20.00%	51,553.72	883,832.28		
17 Adult Education	32,058.00	6,129.06	35%	19.12%	0.00	2,000.00	30,058.00	1.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	517,803.58	0.00	N/A	0.00%	276,410.16	216,393.42	25,000.00	0.92
29 Flexibility	891,499.50	0.00	N/A	0.00%	628,396.73	263,102.77	0.00	0.00
61 Building Reserve	1,890,733.39	0.00	N/A	0.00%	1,862,733.39	84,000.00	0.00	0.00
Total of All Funds	11,833,688.30	1,120,343.20			3,179,581.59	5,934,282.99	2,775,823.72	102.34

50 Debt Service Tax Jurisdiction								
745	11,395.30	0.00	20-9-438	0.00%	3,895.30	7,500.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	739 *
M1	SIDNEY 7-8	223 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,614,365.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	236,245.74
D.	At Risk Student	(I-D)	18,580.11
E.	Indian Education For All	(I-E)	20,933.12
F.	American Indian Achievement Gap	(I-F)	7,704.00
G.	Data For Achievement	(I-G)	20,048.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	295,342.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,808.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	981
B.	BASE Budget Limit	(II-B)	5,388,824.86
C.	Maximum Budget Limit	(II-C)	6,734,733.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	6,750,911.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,395,943.37
H.	Maximum Budget Limit	(II-H)	6,742,887.03
I.	Highest Budget Without a Vote	(II-I)	6,758,108.67
J.	Highest Budget	(II-J)	6,758,108.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,758,108.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		675,810.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		178,692.03
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	178,692.03	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		854,502.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,758,108.67
1.	BASE Budget Limit	(V-A1)	5,395,943.37	
2.	Over-BASE Budget	(V-A2)	1,362,165.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,614,365.01
1.	Direct State Aid Paid By State	(V-B1)	2,614,365.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		236,245.74
D.	At Risk Student	(V-D)		18,580.11
E.	Indian Education For All	(V-E)		20,933.12
F.	American Indian Achievement Gap	(V-F)		7,704.00
G.	Data For Achievement	(V-G)		20,048.08
H.	Special Education Allowable Cost Payment	(V-H)		295,342.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		93,877.93
1.	Actual Non-Levy Revenue	(V-J1)	23,864.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	70,013.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,088,847.04
1.	State Guaranteed Tax Base Aid	(V-L1)	1,038,273.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,050,573.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,395,943.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,092.37
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	10,005.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	22,087.37	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,362,165.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.04
1.	District Property Tax Levy Mills	(V-U1)	49.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	6,758,108.67

Budget Uses

Expenditure Budget	0002	6,758,108.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,614,365.01
Quality Educator	3111	236,245.74
At Risk Student	3112	18,580.11
Indian Education For All	3113	20,933.12
American Indian Achievement Gap	3114	7,704.00
State Spec Ed Allowable Cost Pymt to Districts	3115	295,342.34
Data For Achievement	3116	20,048.08
State Guaranteed Tax Base Aid	3120	1,038,273.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,383.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,480.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	70,013.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	22,087.37
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	7,005.00
Tuition from Schl Dists Outside State	1330	3,000.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,050,573.20		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	2,380,646.13
Total Estimated Revenues to Fund Adopted Budget			0004	6,758,108.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	363,170.20

Budget Uses

Expenditure Budget	0002	363,170.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,648.42
Contingency	0006	8,643.56
Over-Schedule	0011	266,878.22
Fund Balance for Budget	TFS48	97,471.95
Operating Reserve	0961	72,634.04
Unreserved Fund Balance Reappropriated	0970	24,837.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	10,000.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	48,145.99
State On-Schedule Trans Reimb	3210	48,145.99
District Tax Levy	1110	231,040.31
District Mills	999	8.52
Total Estimated Revenues to Fund Adopted Budget	0004	363,170.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	423,928.96

Budget Uses

Expenditure Budget	0002	423,928.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	323,928.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	323,928.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	423,928.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 TURTLETOP	2018	28,125.30	0.00	5,625.06	0.00
2017 BLUEBIRD BBCV	2018	29,960.00	0.00	5,992.00	0.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	0.00	6,452.00	0.00
2019 BLUEBIRD VISION	2018	70,350.00	0.00	14,070.00	0.00
2015 MCI D4005 COACH	2016	161,935.80	0.00	32,387.16	0.00
2016 BLUE BIRD BBCV	2016	61,333.33	0.00	12,266.67	0.00
2016 BLUEBIRD BBCV	2016	63,000.00	0.00	12,600.00	0.00
2013 Chevy Exp Microbird	2014	38,080.00	7,616.00	7,616.00	0.00
2013 BLUEBIRD ALL AMERICAN	2013	73,570.00	29,428.00	14,714.00	0.00
12 BLUEBIRD ALL AMERICAN	2012	56,455.45	33,873.27	11,291.09	0.00
2009 MCI TRANSIT BUS	2010	268,666.68	107,466.68	53,733.34	50,676.60
2009 BLUEBIRD ALL AMERICAN	2009	66,500.00	66,500.00	13,300.00	13,300.00
08 d4005 MCI Cruiser	2008	131,607.00	118,446.30	26,321.40	26,321.40
2004 BLUEBIRD	2004	45,049.90	67,574.85	N/A	NA
00 BLUEBIRD	2000	48,510.00	58,212.00	9,702.00	9,702.00
Total					100,000.00

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13 Tuition Fund

Adopted Budget	0001	21,000.00

Budget Uses

Expenditure Budget	0002	21,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,720.72
Unreserved Fund Balance Reappropriated	0970	11,720.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,079.28
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	21,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	935,386.00

Budget Uses

Expenditure Budget	0002	935,386.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,630.92
Operating Reserve	0961	187,077.20
Unreserved Fund Balance Reappropriated	0970	51,553.72

Estimated Funding Sources

Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	876,832.28
Total Estimated Revenues to Fund Adopted Budget	0004	935,386.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	32,058.00

Budget Uses

Expenditure Budget	0002	30,058.00
Add To Fund Balance	0003	2,000.00
Fund Balance for Budget	TFS48	6,129.06
Operating Reserve	0961	6,129.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,058.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	32,058.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	517,803.58

Budget Uses

Expenditure Budget	0002	517,803.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	276,410.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276,410.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,700.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	212,693.42
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	517,803.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	891,499.50

Budget Uses

Expenditure Budget	0002	891,499.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	628,396.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	628,396.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,999.15
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	256,103.62
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	891,499.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

745

Taxable Value		27,123,629.00
Adopted Budget	0001	11,395.30

Budget Uses

Expenditure Budget	0002	11,395.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,895.30
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,895.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	7,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,395.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		11,395.30
Total SID Requirements		11,395.30
Total Debt Service Requirements	0002	11,395.30

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61 Building Reserve Fund

Adopted Budget		0001	1,890,733.39

Budget Uses

Expenditure Budget		0002	1,890,733.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,862,733.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,862,733.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	28,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,890,733.39

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	402	39,009,732

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nicole Beyer

(Signature) (Date)

Chairperson, School Trustees: Craig Steinbeisser

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,556,865.75	474,376.04	10%	13.34%	0.00	2,272,821.17	1,284,044.58	32.92
10 Transportation	196,672.62	39,334.52	20%	20.00%	4,171.14	45,548.24	146,953.24	3.77
11 Bus Depreciation	468,850.82	0.00	N/A	0.00%	368,850.82	0.00	100,000.00	2.56
13 Tuition	20,000.00		N/A		19,979.60	20.40	0.00	0.00
14 Retirement	570,000.00	114,000.00	20%	20.00%	95,784.06	474,215.94		
17 Adult Education	35,257.30	6,867.60	35%	19.48%	0.00	11,200.00	24,057.30	0.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	440,569.90	0.00	N/A	0.00%	207,069.90	203,500.00	30,000.00	0.77
29 Flexibility	2,174,905.93	0.00	N/A	0.00%	2,174,905.93	0.00	0.00	0.00
61 Building Reserve	1,310,227.14	0.00	N/A	0.00%	1,295,227.14	45,000.00	0.00	0.00
Total of All Funds	8,773,349.46	634,578.16			4,165,988.59	3,052,305.75	1,585,055.12	40.64

50 Debt Service **Tax Jurisdiction**								
1	11,000.00	0.00	20-9-438	0.00%	190,390.74	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 402

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,404,030.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,143.42
D.	At Risk Student	(I-D)	3,874.05
E.	Indian Education For All	(I-E)	8,747.52
F.	American Indian Achievement Gap	(I-F)	3,638.00
G.	Data For Achievement	(I-G)	8,377.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	80,705.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,897.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	406
B.	BASE Budget Limit	(II-B)	2,726,487.13
C.	Maximum Budget Limit	(II-C)	3,393,797.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,537,952.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,763,574.40
H.	Maximum Budget Limit	(II-H)	3,440,199.21
I.	Highest Budget Without a Vote	(II-I)	3,556,865.75
J.	Highest Budget	(II-J)	3,556,865.75
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,556,865.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		355,686.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		118,689.46
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	118,689.46	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		474,376.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,556,865.75
1.	BASE Budget Limit	(V-A1)	2,763,574.40	
2.	Over-BASE Budget	(V-A2)	793,291.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,404,030.35
1.	Direct State Aid Paid By State	(V-B1)	1,404,030.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,143.42
D.	At Risk Student	(V-D)		3,874.05
E.	Indian Education For All	(V-E)		8,747.52
F.	American Indian Achievement Gap	(V-F)		3,638.00
G.	Data For Achievement	(V-G)		8,377.68
H.	Special Education Allowable Cost Payment	(V-H)		80,705.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		238,246.25
1.	Actual Non-Levy Revenue	(V-J1)	15,322.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	222,924.25	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		902,811.61
1.	State Guaranteed Tax Base Aid	(V-L1)	182,698.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	720,112.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,763,574.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		229,359.76
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	3,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	226,359.76	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		793,291.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.46
U.	Over-BASE Mills	(V-U)		14.46
1.	District Property Tax Levy Mills	(V-U1)	14.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,556,865.75

Budget Uses

Expenditure Budget	0002	3,556,865.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,404,030.35
Quality Educator	3111	113,143.42
At Risk Student	3112	3,874.05
Indian Education For All	3113	8,747.52
American Indian Achievement Gap	3114	3,638.00
State Spec Ed Allowable Cost Pymt to Districts	3115	80,705.52
Data For Achievement	3116	8,377.68
State Guaranteed Tax Base Aid	3120	182,698.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,312.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,009.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	222,924.25
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	226,359.76
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	3,000.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	720,112.99		
Over-BASE Levy	1110(c)	563,931.59		
District Tax Levy			1110	1,284,044.58
Total Estimated Revenues to Fund Adopted Budget			0004	3,556,865.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	196,672.62

Budget Uses

Expenditure Budget	0002	196,672.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,043.85
Contingency	0006	3,704.39
Over-Schedule	0011	155,924.38
Fund Balance for Budget	TFS48	43,505.66
Operating Reserve	0961	39,334.52
Unreserved Fund Balance Reappropriated	0970	4,171.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	4,200.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	20,374.12
State On-Schedule Trans Reimb	3210	20,374.12
District Tax Levy	1110	146,953.24
District Mills	999	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	196,672.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	468,850.82

Budget Uses

Expenditure Budget	0002	468,850.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368,850.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368,850.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	468,850.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 TURTLETOP C5500	2018	12,053.70	0.00	2,410.74	0.00
2013 Chevy Microbird	2018	50,660.00	0.00	10,132.00	0.00
2017 BLUEBIRD RT BUS	2018	12,840.00	0.00	2,568.00	0.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	0.00	3,228.00	0.00
2019 BLUEBIRD VISION	2018	30,150.00	0.00	6,030.00	0.00
2015 MCI D4005 COACH	2016	377,850.20	75,570.04	75,570.04	0.00
2016 Blue bird BBCV	2016	30,666.67	6,133.33	6,133.33	0.00
2016 Bluebird BBCV	2016	31,500.00	6,300.00	6,300.00	0.00
2013 BLUEBIRD A3FE	2013	31,530.00	12,612.00	6,306.00	4,669.30
12 BLUEBIRD ALL-AMERICAN	2012	29,895.20	11,958.08	5,979.04	5,979.04
2009 MCI TRANSIT BUS	2010	134,333.32	26,866.66	26,866.66	26,866.66
2009 BLUEBIRD ALL AMERICAN	2009	28,500.00	34,200.00	5,700.00	5,700.00
2008 D4005 MCI CRUISER	2008	263,135.00	157,881.00	52,627.00	52,627.00
2004 BLUEBIRD	2004	19,307.10	27,029.94	3,861.42	0.00
00 BLUEBIRD	2000	20,790.00	20,790.00	4,158.00	4,158.00
Total					100,000.00

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13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,979.60
Unreserved Fund Balance Reappropriated	0970	19,979.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20.40
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	570,000.00

Budget Uses

Expenditure Budget	0002	570,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,784.06
Operating Reserve	0961	114,000.00
Unreserved Fund Balance Reappropriated	0970	95,784.06

Estimated Funding Sources

Interest Earnings	1510	4,800.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	469,415.94
Total Estimated Revenues to Fund Adopted Budget	0004	570,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	35,257.30

Budget Uses

Expenditure Budget	0002	30,257.30
Add To Fund Balance	0003	5,000.00
Fund Balance for Budget	TFS48	6,867.60
Operating Reserve	0961	6,867.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,200.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,057.30
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	35,257.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	440,569.90

Budget Uses

Expenditure Budget	0002	440,569.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	207,069.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	207,069.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	440,569.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,174,905.93

Budget Uses

Expenditure Budget	0002	2,174,905.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,174,905.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,174,905.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,174,905.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		39,009,732.00
Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,390.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,390.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	179,390.74

SIDs

Issue Type		Amount
High School		11,000.00
Total SID Requirements		11,000.00
Total Debt Service Requirements	0002	11,000.00

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61 Building Reserve Fund

Adopted Budget		0001	1,310,227.14

Budget Uses

Expenditure Budget		0002	1,310,227.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,295,227.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,295,227.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,310,227.14

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	104	4,877,615

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,178,589.56	101,398.13	10%	8.60%	0.00	829,121.33	349,468.23	71.66
10 Transportation	215,000.00	20,914.69	20%	9.73%	0.00	53,649.75	161,350.25	33.08
11 Bus Depreciation	228,075.99	0.00	N/A	0.00%	174,294.92	0.00	53,781.07	11.03
13 Tuition	65,000.00		N/A		2,539.26	0.00	62,460.74	12.81
14 Retirement	195,000.00	39,000.00	20%	20.00%	31,522.74	163,477.26		
17 Adult Education	45,000.00	0.00	35%	0.00%	38,372.42	0.00	6,627.58	1.36
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	73,721.62	0.00	N/A	0.00%	73,721.62	0.00	0.00	0.00
61 Building Reserve	24,687.33	0.00	N/A	0.00%	187.33	0.00	24,500.00	5.02
Total of All Funds	2,025,074.50	161,312.82			320,638.29	1,046,248.34	658,187.87	134.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 104

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	470,289.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,389.43
D.	At Risk Student	(I-D)	4,422.40
E.	Indian Education For All	(I-E)	2,263.04
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	2,167.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	34,478.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,219.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,265.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	865,767.43
C.	Maximum Budget Limit	(II-C)	1,071,727.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	274,855.39
E.	Adopted Budget	(II-E)	1,140,622.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	938,994.22
H.	Maximum Budget Limit	(II-H)	1,173,233.83
I.	Highest Budget Without a Vote	(II-I)	1,178,589.56
J.	Highest Budget	(II-J)	1,178,589.56
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,178,589.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,398.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		101,398.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,178,589.56
1.	BASE Budget Limit	(V-A1)	938,994.22	
2.	Over-BASE Budget	(V-A2)	239,595.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		470,289.59
1.	Direct State Aid Paid By State	(V-B1)	470,289.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,389.43
D.	At Risk Student	(V-D)		4,422.40
E.	Indian Education For All	(V-E)		2,263.04
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		2,167.36
H.	Special Education Allowable Cost Payment	(V-H)		34,478.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		945.49
1.	Actual Non-Levy Revenue	(V-J1)	945.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		386,325.99
1.	State Guaranteed Tax Base Aid	(V-L1)	276,453.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,872.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		938,994.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		239,595.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		239,595.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.54
U.	Over-BASE Mills	(V-U)		49.12
1.	District Property Tax Levy Mills	(V-U1)	49.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,178,589.56

Budget Uses

Expenditure Budget	0002	1,178,589.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	470,289.59
Quality Educator	3111	36,389.43
At Risk Student	3112	4,422.40
Indian Education For All	3113	2,263.04
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	34,478.92
Data For Achievement	3116	2,167.36
State Guaranteed Tax Base Aid	3120	276,453.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	945.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,872.89		
Over-BASE Levy	1110(c)	239,595.34		
District Tax Levy			1110	349,468.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,178,589.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,772.50
Contingency	0006	4,877.25
Over-Schedule	0011	161,350.25
Fund Balance for Budget	TFS48	20,914.69
Operating Reserve	0961	20,914.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,824.87
State On-Schedule Trans Reimb	3210	26,824.88
District Tax Levy	1110	161,350.25
District Mills	999	33.08
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	228,075.99

Budget Uses

Expenditure Budget	0002	228,075.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,294.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,294.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	53,781.07
District Mills	999	11.03
Total Estimated Revenues to Fund Adopted Budget	0004	228,075.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas CHA	2017	52,301.00	10,460.20	10,460.20	10,460.20
IC Navistar	2014	58,541.28	58,541.29	11,708.26	11,708.26
Collins 30 passenger Chevrolet Bus	2013	39,203.00	39,203.00	7,840.60	7,840.60
Bus Radios, portable radios, base station	2012	995.24	995.25	199.05	199.05
International bus D Transit Style	2011	140,000.00	186,427.05	28,000.00	23,572.95
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.87	6,446.65	0.01
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					53,781.07

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13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,539.26
Unreserved Fund Balance Reappropriated	0970	2,539.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,460.74
District Mills	999	12.81
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,522.74
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	31,522.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	163,477.26
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,372.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,372.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,627.58
District Mills	999	1.36
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	73,721.62

Budget Uses

Expenditure Budget	0002	73,721.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,721.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,721.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	73,721.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	24,687.33

Budget Uses

Expenditure Budget		0002	24,687.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	187.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	187.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,500.00	
District Tax Levy		1110	24,500.00
District Mills		999	5.02
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.02
Total Estimated Revenues to Fund Adopted Budget		0004	24,687.33

Budget Report
FY 2019

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-72998772

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 236	N/A	2,766,978

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serina Nelson

(Signature) (Date)

Chairperson, School Trustees: Richard Sutton

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-72998772

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,530,831.25	138,228.95	10%	9.03%	0.00	1,307,829.24	223,002.01	80.61
10 Transportation	25,116.05	5,023.21	20%	20.00%	179.96	2,702.70	22,233.39	8.04
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	68,397.64		N/A		172.88	0.00	68,224.76	24.66
14 Retirement	220,500.08	44,100.02	20%	20.00%	9,671.95	210,828.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,987.53	0.00	N/A	0.00%	6,987.53	0.00	0.00	0.00
29 Flexibility	7,457.75	0.00	N/A	0.00%	7,457.75	0.00	0.00	0.00
61 Building Reserve	27,669.78	2,693.66	N/A	9.74%	0.00	0.00	27,669.78	10.00
Total of All Funds	1,886,960.08	190,045.84			24,470.07	1,521,360.07	341,129.94	123.31

50 Debt Service **Tax Jurisdiction**								
Smith Valley	103,552.50	21,342.73	20-9-438	20.61%	0.00	0.00	103,552.50	37.42

Budget Report
FY 2019

15 Flathead

Submit ID: 0324-72998772

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	188 *
M1	SMITH VALLEY 7-8	48 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	689,492.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,545.21
D.	At Risk Student	(I-D)	9,993.50
E.	Indian Education For All	(I-E)	5,135.36
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	4,918.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	69,848.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,644.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,626.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	240
B.	BASE Budget Limit	(II-B)	1,412,148.47
C.	Maximum Budget Limit	(II-C)	1,765,665.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,524,666.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,418,313.21
H.	Maximum Budget Limit	(II-H)	1,775,706.57
I.	Highest Budget Without a Vote	(II-I)	1,530,831.25
J.	Highest Budget	(II-J)	1,775,706.57
K.	Highest Voted Amount	(II-K)	244,875.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,530,831.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		138,228.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		138,228.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,530,831.25
1.	BASE Budget Limit	(V-A1)	1,418,313.21	
2.	Over-BASE Budget	(V-A2)	112,518.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		689,492.76
1.	Direct State Aid Paid By State	(V-B1)	689,492.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,545.21
D.	At Risk Student	(V-D)		9,993.50
E.	Indian Education For All	(V-E)		5,135.36
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		4,918.24
H.	Special Education Allowable Cost Payment	(V-H)		69,848.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,153.08
1.	Actual Non-Levy Revenue	(V-J1)	2,153.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		574,942.67
1.	State Guaranteed Tax Base Aid	(V-L1)	464,458.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,483.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,418,313.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,518.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.66
1.	District Property Tax Levy Mills	(V-U1)	40.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-72998772

01 General Fund

Adopted Budget	0001	1,530,831.25

Budget Uses

Expenditure Budget	0002	1,530,831.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	689,492.76
Quality Educator	3111	60,545.21
At Risk Student	3112	9,993.50
Indian Education For All	3113	5,135.36
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	69,848.39
Data For Achievement	3116	4,918.24
State Guaranteed Tax Base Aid	3120	464,458.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,085.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	67.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,483.97		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	223,002.01
Total Estimated Revenues to Fund Adopted Budget			0004	1,530,831.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,116.05

Budget Uses

Expenditure Budget	0002	25,116.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,457.00
Contingency	0006	245.70
Over-Schedule	0011	22,413.35
Fund Balance for Budget	TFS48	5,203.17
Operating Reserve	0961	5,023.21
Unreserved Fund Balance Reappropriated	0970	179.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,351.35
State On-Schedule Trans Reimb	3210	1,351.35
District Tax Levy	1110	22,233.39
District Mills	999	8.04
Total Estimated Revenues to Fund Adopted Budget	0004	25,116.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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Submit ID: 0324-72998772

0324 Smith Valley Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	68,397.64

Budget Uses

Expenditure Budget	0002	68,397.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172.88
Unreserved Fund Balance Reappropriated	0970	172.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	68,224.76
District Mills	999	24.66
Total Estimated Revenues to Fund Adopted Budget	0004	68,397.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	220,500.08

Budget Uses

Expenditure Budget	0002	220,500.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,771.97
Operating Reserve	0961	44,100.02
Unreserved Fund Balance Reappropriated	0970	9,671.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,828.13
Total Estimated Revenues to Fund Adopted Budget	0004	220,500.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,987.53

Budget Uses

Expenditure Budget	0002	6,987.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,987.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,987.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,987.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,457.75

Budget Uses

Expenditure Budget	0002	7,457.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,457.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,457.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,457.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-72998772

50 Debt Service Fund

Smith Valley

Taxable Value		2,766,978.00
Adopted Budget	0001	103,552.50

Budget Uses

Expenditure Budget	0002	103,552.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,342.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	21,342.73
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,552.50
Jurisdiction Mills	999	37.42
Total Estimated Revenues to Fund Adopted Budget	0004	103,552.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	10/26/2004	06/30/2024	1,350,000.00	455,000.00	80,000.00	23,052.50	500.00
Total Bond Requirements							103,552.50
Total Debt Service Requirements						0002	103,552.50

Budget Report
FY 2019
15 Flathead

Submit ID: 0324-72998772

0324 Smith Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	27,669.78

Budget Uses

Expenditure Budget		0002	27,669.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,693.66
Operating Reserve		0961	2,693.66
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,669.78	
District Tax Levy		1110	27,669.78
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	27,669.78

Budget Report
FY 2019

15 Flathead

0327 Somers Elem

Submit ID: 0327-03790244

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	565	N/A	22,151,886

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Fetterhoff

(Signature) (Date)

Chairperson, School Trustees: John Hollensteiner

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0327 Somers Elem

Submit ID: 0327-03790244

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,680,310.04	260,914.67	10%	7.09%	0.00	2,289,774.68	1,390,535.36	62.78
10 Transportation	447,000.00	53,982.16	20%	12.08%	0.00	140,918.18	306,081.82	13.82
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	61,272.69		N/A		3,321.30	0.00	57,951.39	2.62
14 Retirement	541,500.00	108,300.00	20%	20.00%	33,245.59	508,254.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,000.00	0.00	N/A	0.00%	15,862.33	189.67	9,948.00	0.45
29 Flexibility	50,000.00	0.00	N/A	0.00%	48,739.58	1,260.42	0.00	0.00
61 Building Reserve	141,700.00	0.00	N/A	0.00%	68,726.07	7,421.79	70,500.00	3.18
Total of All Funds	4,947,782.73	423,196.83			169,894.87	2,947,819.15	1,835,016.57	82.85

50 Debt Service **Tax Jurisdiction**								
EL 2018	1,168,893.76	0.00	20-9-438	0.00%	0.01	0.00	1,168,893.75	52.77

Budget Report
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15 Flathead

0327 Somers Elem

Submit ID: 0327-03790244

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	441
M1	SOMERS 7-8	124

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,561,772.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,217.00
D.	At Risk Student	(I-D)	19,163.41
E.	Indian Education For All	(I-E)	12,294.40
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	11,774.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	138,547.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	28,357.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,451.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	555
B.	BASE Budget Limit	(II-B)	3,110,157.21
C.	Maximum Budget Limit	(II-C)	3,891,808.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	3,594,090.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,196,376.51
H.	Maximum Budget Limit	(II-H)	3,995,299.42
I.	Highest Budget Without a Vote	(II-I)	3,680,310.04
J.	Highest Budget	(II-J)	3,995,299.42
K.	Highest Voted Amount	(II-K)	314,989.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,680,310.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		260,914.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		260,914.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,680,310.04
1.	BASE Budget Limit	(V-A1)	3,196,376.51	
2.	Over-BASE Budget	(V-A2)	483,933.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,561,772.85
1.	Direct State Aid Paid By State	(V-B1)	1,561,772.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,217.00
D.	At Risk Student	(V-D)		19,163.41
E.	Indian Education For All	(V-E)		12,294.40
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		11,774.60
H.	Special Education Allowable Cost Payment	(V-H)		138,547.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,677.16
1.	Actual Non-Levy Revenue	(V-J1)	6,677.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,293,431.26
1.	State Guaranteed Tax Base Aid	(V-L1)	386,829.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	906,601.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,196,376.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,933.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.85
1.	District Property Tax Levy Mills	(V-U1)	21.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

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01 General Fund

Adopted Budget	0001	3,680,310.04

Budget Uses

Expenditure Budget	0002	3,680,310.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,561,772.85
Quality Educator	3111	151,217.00
At Risk Student	3112	19,163.41
Indian Education For All	3113	12,294.40
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	138,547.83
Data For Achievement	3116	11,774.60
State Guaranteed Tax Base Aid	3120	386,829.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,677.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	906,601.83		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	1,390,535.36
Total Estimated Revenues to Fund Adopted Budget			0004	3,680,310.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	447,000.00

Budget Uses

Expenditure Budget	0002	447,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	128,107.44
Contingency	0006	12,810.74
Over-Schedule	0011	306,081.82
Fund Balance for Budget	TFS48	53,982.16
Operating Reserve	0961	53,982.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	70,459.09
State On-Schedule Trans Reimb	3210	70,459.09
District Tax Levy	1110	306,081.82
District Mills	999	13.82
Total Estimated Revenues to Fund Adopted Budget	0004	447,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	61,272.69

Budget Uses

Expenditure Budget	0002	61,272.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,321.30
Unreserved Fund Balance Reappropriated	0970	3,321.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,951.39
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	61,272.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	541,500.00

Budget Uses

Expenditure Budget	0002	541,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,545.59
Operating Reserve	0961	108,300.00
Unreserved Fund Balance Reappropriated	0970	33,245.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	508,254.41
Total Estimated Revenues to Fund Adopted Budget	0004	541,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,862.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,862.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	189.67
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,948.00
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,739.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,739.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,260.42
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
EL 2018

Taxable Value		22,151,886.00
Adopted Budget	0001	1,168,893.76

Budget Uses

Expenditure Budget	0002	1,168,893.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,168,893.75
Jurisdiction Mills	999	52.77
Total Estimated Revenues to Fund Adopted Budget	0004	1,168,893.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	15,265,000.00	535,000.00	633,718.76	175.00
Total Bond Requirements							1,168,893.76
Total Debt Service Requirements						0002	1,168,893.76

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61 Building Reserve Fund

Adopted Budget		0001	141,700.00

Budget Uses

Expenditure Budget		0002	141,700.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,726.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,726.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,473.93
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	70,500.00	
District Tax Levy		1110	70,500.00
District Mills		999	3.18
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.18
Total Estimated Revenues to Fund Adopted Budget		0004	141,700.00

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38 Powder River

0709 South Stacey Elem

Submit ID: 0709-90715524

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	251,217

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Krista Gotfredson

(Signature) (Date)

Chairperson, School Trustees: Justin Madsen

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-90715524

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	31,326.73	0.00	N/A	0.00%	31,326.73	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	31,326.73	0.00			31,326.73	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-90715524

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SOUTH STACEY K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
38 Powder River
0709 South Stacey Elem

Submit ID: 0709-90715524

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	0.00
Data For Achievement	3116	0.00
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

38 Powder River

0709 South Stacey Elem

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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
38 Powder River
0709 South Stacey Elem

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
38 Powder River
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14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-90715524

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	31,326.73

Budget Uses

Expenditure Budget	0002	31,326.73
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	31,326.73
Fund Balance for Budget	TFS48	31,326.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,326.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,326.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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38 Powder River
0709 South Stacey Elem

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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-90715524

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	69,593

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	98,048.40	10,000.00	10%	10.20%	88.35	94,991.16	2,968.89	42.69
10 Transportation	35.41	0.00	20%	0.00%	35.41	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	369.08	11,630.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	823.78	0.00	N/A	0.00%	823.78	0.00	0.00	0.00
29 Flexibility	4.32	0.00	N/A	0.00%	4.32	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	110,911.91	12,400.00			1,320.94	106,622.08	2,968.89	42.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,707.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	195.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	187.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	8,882.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	451.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	856.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	91,148.18
C.	Maximum Budget Limit	(II-C)	115,317.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	91,148.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,048.40
H.	Maximum Budget Limit	(II-H)	124,099.87
I.	Highest Budget Without a Vote	(II-I)	98,048.40
J.	Highest Budget	(II-J)	124,099.87
K.	Highest Voted Amount	(II-K)	26,051.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	98,048.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		88.35
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	88.35	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,088.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		98,048.40
	1. BASE Budget Limit	(V-A1)	98,048.40	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,707.90
	1. Direct State Aid Paid By State	(V-B1)	45,707.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		195.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		187.56
H.	Special Education Allowable Cost Payment	(V-H)		8,882.48
I.	Remaining Fund Balance Available	(V-I)		88.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		229.74
	1. Actual Non-Levy Revenue	(V-J1)	229.74	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,511.53
	1. State Guaranteed Tax Base Aid	(V-L1)	36,542.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,968.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,048.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

01 General Fund

Adopted Budget	0001	98,048.40

Budget Uses

Expenditure Budget	0002	98,048.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	88.35
Direct State Aid	3110	45,707.90
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	195.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,882.48
Data For Achievement	3116	187.56
State Guaranteed Tax Base Aid	3120	36,542.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	229.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,968.89		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,968.89
Total Estimated Revenues to Fund Adopted Budget			0004	98,048.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35.41

Budget Uses

Expenditure Budget	0002	35.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	35.41
Fund Balance for Budget	TFS48	35.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

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0288 Spring Creek Colony Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

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0288 Spring Creek Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,769.08
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	369.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,630.92
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	823.78

Budget Uses

Expenditure Budget	0002	823.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	823.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	823.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	823.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

29 Flexibility Fund

Adopted Budget	0001	4.32

Budget Uses

Expenditure Budget	0002	4.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

14 Fergus

Submit ID: 0288-23786820

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-46455685

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	5,407,827

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Jordan Straley

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-46455685

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	83,849.51	6,168.53	10%	7.36%	0.00	56,077.84	27,771.67	5.14
10 Transportation	40,000.00	8,000.00	20%	20.00%	2,044.38	24,000.00	13,955.62	2.58
11 Bus Depreciation	6,680.00	26,271.40	N/A	393.28%	0.00	3,000.00	3,680.00	0.68
13 Tuition	20,924.19		N/A		20,924.19	0.00	0.00	0.00
14 Retirement	18,500.00	3,700.00	20%	20.00%	7,305.99	11,194.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,691.01	0.00	N/A	0.00%	1,691.01	0.00	0.00	0.00
29 Flexibility	69,799.07	0.00	N/A	0.00%	69,799.07	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	241,443.78	44,139.93			101,764.64	94,271.85	45,407.29	8.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

Submit ID: 0020-46455685

0020 Spring Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,217.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,204.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	81,889.34
C.	Maximum Budget Limit	(II-C)	101,294.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	81,889.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	83,849.51
H.	Maximum Budget Limit	(II-H)	103,748.32
I.	Highest Budget Without a Vote	(II-I)	83,849.51
J.	Highest Budget	(II-J)	103,748.32
K.	Highest Voted Amount	(II-K)	19,898.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	83,849.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		6,168.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,168.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		83,849.51
1.	BASE Budget Limit	(V-A1)	83,849.51	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	43,217.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		1,204.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,000.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	7,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,771.67
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,771.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		83,849.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	83,849.51

Budget Uses

Expenditure Budget	0002	83,849.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	43,217.48
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,204.56
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	7,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,771.67		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	27,771.67
Total Estimated Revenues to Fund Adopted Budget			0004	83,849.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	0.00
Over-Schedule	0011	20,000.00
Fund Balance for Budget	TFS48	10,044.38
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	2,044.38

Estimated Funding Sources

Coal Gross Proceeds	1123	4,000.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,000.00
State On-Schedule Trans Reimb	3210	10,000.00
District Tax Levy	1110	13,955.62
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn

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0020 Spring Creek Elem

11 Bus Depreciation Fund

Adopted Budget	0001	6,680.00

Budget Uses

Expenditure Budget	0002	6,680.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,271.40
Operating Reserve	0961	26,271.40
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	3,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,680.00
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	6,680.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Chevorlet express cutaway bus	2014	33,400.00	26,720.00	6,680.00	6,680.00
Total					6,680.00

13 Tuition Fund

Adopted Budget	0001	20,924.19

Budget Uses

Expenditure Budget	0002	20,924.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,924.19
Unreserved Fund Balance Reappropriated	0970	20,924.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,924.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn
0020 Spring Creek Elem

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14 Retirement Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,005.99
Operating Reserve	0961	3,700.00
Unreserved Fund Balance Reappropriated	0970	7,305.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,194.01
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,691.01

Budget Uses

Expenditure Budget	0002	1,691.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,691.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,691.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,691.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	69,799.07

Budget Uses

Expenditure Budget	0002	69,799.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,799.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,799.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69,799.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

09 Custer

Submit ID: 0179-53515672

0179 Spring Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	2,090,842

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 09 Custer	0	N/A	1,678,929
Non-located - 38 Powder River	4	N/A	411,913

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Aaron Phipps

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0179 Spring Creek Elem

Submit ID: 0179-53515672

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	60,623.50	5,000.00	10%	8.25%	0.00	34,040.56	26,582.94	12.71
10 Transportation	1,214.10	0.00	20%	0.00%	0.00	1,214.10	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	6,250.00	500.00	20%	8.00%	0.00	6,250.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	500.00	0.00	N/A	0.00%	500.00	0.00	0.00	0.00
29 Flexibility	18,100.77	0.00	N/A	0.00%	18,100.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	86,688.37	5,500.00			18,600.77	41,504.66	26,582.94	12.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

Submit ID: 0179-53515672

0179 Spring Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	33,254.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	83.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	602.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	200.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	60,623.50
H.	Maximum Budget Limit	(II-H)	75,783.72
I.	Highest Budget Without a Vote	(II-I)	60,623.50
J.	Highest Budget	(II-J)	75,783.72
K.	Highest Voted Amount	(II-K)	15,160.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	60,623.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,000.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		60,623.50
1.	BASE Budget Limit	(V-A1)	60,623.50	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,254.92
1.	Direct State Aid Paid By State	(V-B1)	33,254.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		83.36
H.	Special Education Allowable Cost Payment	(V-H)		602.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,582.94
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,582.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		60,623.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
09 Custer

Submit ID: 0179-53515672

0179 Spring Creek Elem

01 General Fund

Adopted Budget	0001	60,623.50

Budget Uses

Expenditure Budget	0002	60,623.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	33,254.92
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	602.28
Data For Achievement	3116	83.36
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,582.94		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	26,582.94
Total Estimated Revenues to Fund Adopted Budget			0004	60,623.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,214.10

Budget Uses

Expenditure Budget	0002	1,214.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,103.73
Contingency	0006	110.37
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	607.05
State On-Schedule Trans Reimb	3210	607.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,214.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,250.00

Budget Uses

Expenditure Budget	0002	6,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	500.00
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,250.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	500.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	500.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	18,100.77

Budget Uses

Expenditure Budget	0002	18,100.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,100.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,100.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,100.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	649,723

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Sara Donahoe

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Submit ID: 0357-30010619

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	150,334.01	15,033.40	10%	10.00%	836.17	108,264.82	41,233.02	63.46
10 Transportation	472.12	0.00	20%	0.00%	472.12	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,500.00	3,009.87	20%	18.24%	0.00	16,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	486.71	0.00	N/A	0.00%	486.71	0.00	0.00	0.00
29 Flexibility	2,751.97	0.00	N/A	0.00%	2,741.97	10.00	0.00	0.00
61 Building Reserve	15,917.88	0.00	N/A	0.00%	15,817.88	300.00	0.00	0.00
Total of All Funds	186,462.69	18,043.27			20,354.85	125,074.82	41,233.02	63.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	65,628.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,262.31
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	369.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	354.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,559.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	705.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	126,891.10
C.	Maximum Budget Limit	(II-C)	156,916.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	146,682.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	129,366.41
H.	Maximum Budget Limit	(II-H)	159,924.69
I.	Highest Budget Without a Vote	(II-I)	150,334.01
J.	Highest Budget	(II-J)	159,924.69
K.	Highest Voted Amount	(II-K)	9,590.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	150,334.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,033.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		836.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	836.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,869.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		150,334.01
1.	BASE Budget Limit	(V-A1)	129,366.41	
2.	Over-BASE Budget	(V-A2)	20,967.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,628.00
1.	Direct State Aid Paid By State	(V-B1)	65,628.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,262.31
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		369.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		354.28
H.	Special Education Allowable Cost Payment	(V-H)		2,559.69
I.	Remaining Fund Balance Available	(V-I)		836.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		806.97
1.	Actual Non-Levy Revenue	(V-J1)	806.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,549.07
1.	State Guaranteed Tax Base Aid	(V-L1)	26,825.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,723.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		129,366.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,458.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	4,458.40	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,967.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.41
1.	District Property Tax Levy Mills	(V-U1)	25.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	150,334.01

Budget Uses

Expenditure Budget	0002	150,334.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	836.17
Direct State Aid	3110	65,628.00
Quality Educator	3111	7,262.31
At Risk Student	3112	0.00
Indian Education For All	3113	369.92
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,559.69
Data For Achievement	3116	354.28
State Guaranteed Tax Base Aid	3120	26,825.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	341.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	465.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	4,458.40
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,723.82		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	41,233.02
Total Estimated Revenues to Fund Adopted Budget			0004	150,334.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	472.12

Budget Uses

Expenditure Budget	0002	472.12
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	472.12
Fund Balance for Budget	TFS48	472.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	472.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	472.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	16,500.00

Budget Uses

Expenditure Budget	0002	16,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,009.87
Operating Reserve	0961	3,009.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	486.71

Budget Uses

Expenditure Budget	0002	486.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	486.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	486.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	486.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-30010619

29 Flexibility Fund

Adopted Budget	0001	2,751.97

Budget Uses

Expenditure Budget	0002	2,751.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,741.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,741.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,751.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-30010619

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
16 Gallatin

Submit ID: 0357-30010619

0357 Springhill Elem

61 Building Reserve Fund

Adopted Budget		0001	15,917.88

Budget Uses

Expenditure Budget		0002	15,917.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,817.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,817.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	100.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	15,917.88

Budget Report
FY 2019

23 Judith Basin

Submit ID: 0464-93895439

0464 Stanford K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	98	40	5,110,932

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Bokma

(Signature) (Date)

Chairperson, School Trustees: Ward Smail

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,462,374.44	122,778.77	10%	8.40%	0.00	851,209.33	611,165.11	119.58
10 Transportation	198,000.00	6,495.22	20%	3.28%	0.00	97,020.00	100,980.00	19.76
11 Bus Depreciation	101,604.28	0.00	N/A	0.00%	28,935.48	0.00	72,668.80	14.22
13 Tuition	34,669.47		N/A		13,195.32	0.00	21,474.15	4.20
14 Retirement	185,000.00	37,000.00	20%	20.00%	4,065.93	180,934.07		
17 Adult Education	6,433.13	0.00	35%	0.00%	6,433.13	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,511.90	0.00	N/A	0.00%	12,439.35	0.00	18,072.55	3.54
29 Flexibility	46,131.28	0.00	N/A	0.00%	46,131.28	0.00	0.00	0.00
61 Building Reserve	240,285.33	0.00	N/A	0.00%	157,785.33	0.00	82,500.00	16.15
Total of All Funds	2,305,009.83	166,273.99			268,985.82	1,129,163.40	906,860.61	177.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

23 Judith Basin

Submit ID: 0464-93895439

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	85
M1	STANFORD 7-8	13
H1	STANFORD HS 9-12	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	589,916.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,197.45
D.	At Risk Student	(I-D)	4,545.05
E.	Indian Education For All	(I-E)	3,002.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,875.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	35,051.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,926.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,164.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,057.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	125
B.	BASE Budget Limit	(II-B)	1,080,926.36
C.	Maximum Budget Limit	(II-C)	1,347,792.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,671.81
E.	Adopted Budget	(II-E)	1,363,322.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,173,242.93
H.	Maximum Budget Limit	(II-H)	1,462,374.44
I.	Highest Budget Without a Vote	(II-I)	1,462,374.44
J.	Highest Budget	(II-J)	1,462,374.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,462,374.44

Budget Report
FY 2019

23 Judith Basin

Submit ID: 0464-93895439

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		122,778.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		122,778.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	25,655.79	9,396.17	35,051.96
B.	Special Education RSBG to Coop	4,918.62	2,007.60	6,926.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,229.76	4,561.51	16,791.27

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	565,720.00	285,050.00	850,770.00
		722,037.00	597,686.00	1,319,723.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	254,879.06	210,983.16	465,862.22
H.	Special Education in BASE@40%	12,229.76	4,561.51	16,791.27
I.	Subsidized BASE Amount	267,108.82	215,544.67	482,653.49
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,462,374.44
1.	BASE Budget Limit	(V-A1)	1,173,242.93	
2.	Over-BASE Budget	(V-A2)	289,131.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		589,916.18
1.	Direct State Aid Paid By State	(V-B1)	589,916.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,197.45
D.	At Risk Student	(V-D)		4,545.05
E.	Indian Education For All	(V-E)		3,002.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,875.92

H.	Special Education Allowable Cost Payment	(V-H)		35,051.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		449.64
1.	Actual Non-Levy Revenue	(V-J1)	449.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		482,203.85
1.	State Guaranteed Tax Base Aid	(V-L1)	157,118.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	325,085.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,173,242.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,051.59
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	3,051.59	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		286,079.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		289,131.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.27
T.	BASE Mills - High School	(V-T)		21.34
U.	Over-BASE Mills	(V-U)		55.97
1.	District Property Tax Levy Mills	(V-U1)	55.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,462,374.44

Budget Uses

Expenditure Budget	0002	1,462,374.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	589,916.18
Quality Educator	3111	55,197.45
At Risk Student	3112	4,545.05
Indian Education For All	3113	3,002.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	35,051.96
Data For Achievement	3116	2,875.92
State Guaranteed Tax Base Aid	3120	157,118.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	449.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	3,051.59

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	325,085.19		
Over-BASE Levy	1110(c)	286,079.92		
District Tax Levy			1110	611,165.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,462,374.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	198,000.00

Budget Uses

Expenditure Budget	0002	198,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,200.00
Contingency	0006	8,820.00
Over-Schedule	0011	100,980.00
Fund Balance for Budget	TFS48	6,495.22
Operating Reserve	0961	6,495.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	48,510.00
State On-Schedule Trans Reimb	3210	48,510.00
District Tax Levy	1110	100,980.00
District Mills	999	19.76
Total Estimated Revenues to Fund Adopted Budget	0004	198,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

11 Bus Depreciation Fund

Adopted Budget	0001	101,604.28

Budget Uses

Expenditure Budget	0002	72,668.80
Add To Fund Balance	0003	28,935.48
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,935.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,935.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,668.80
District Mills	999	14.22
Total Estimated Revenues to Fund Adopted Budget	0004	101,604.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird gas Vision Bus	2018	87,000.00	0.00	17,400.00	17,400.00
2018 BLUEBIRD BUS	2017	83,150.00	5,000.00	16,630.00	16,630.00
2016 Bluebird	2015	86,900.00	8,000.00	17,380.00	5,000.00
2008 BlueBird	2011	72,634.00	22,263.40	14,526.80	5,000.00
2011 International	2011	85,864.00	19,086.40	17,172.80	10,000.00
2007 INTERNATIONAL	2007	70,599.00	41,739.60	14,119.80	11,138.80
2005 Bluebird	2005	120,694.00	121,485.80	24,138.80	7,500.00
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					72,668.80

Budget Report
FY 2019
23 Judith Basin
0464 Stanford K-12 Schools

Submit ID: 0464-93895439

13 Tuition Fund

Adopted Budget	0001	34,669.47

Budget Uses

Expenditure Budget	0002	34,669.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,195.32
Unreserved Fund Balance Reappropriated	0970	13,195.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,474.15
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	34,669.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,065.93
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	4,065.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,934.07
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

17 Adult Education Fund

Adopted Budget	0001	6,433.13

Budget Uses

Expenditure Budget	0002	6,433.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,433.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,433.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,433.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,511.90

Budget Uses

Expenditure Budget	0002	30,511.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,439.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,439.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,072.55
District Mills	999	3.54
Total Estimated Revenues to Fund Adopted Budget	0004	30,511.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

29 Flexibility Fund

Adopted Budget	0001	46,131.28

Budget Uses

Expenditure Budget	0002	46,131.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,131.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,131.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,131.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-93895439

61 Building Reserve Fund

Adopted Budget		0001	240,285.33

Budget Uses

Expenditure Budget		0002	240,285.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	157,785.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	157,785.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	42,500.00	
District Tax Levy		1110	82,500.00
District Mills		999	16.15
Building Reserves Voted Mills			7.83
Building Reserves Permissive Mills			8.32
Total Estimated Revenues to Fund Adopted Budget		0004	240,285.33

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	200,000.00	5	80,000.00	40,000.00	40,000.00
Total					40,000.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	694	N/A	13,774,243

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Bill Schiele

(Signature) (Date)

Chairperson, School Trustees: Greg Trangmoe

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,087,441.38	338,110.69	10%	8.27%	0.00	3,247,191.29	840,250.09	60.99
10 Transportation	489,941.00	89,381.91	20%	18.24%	0.00	127,216.54	362,724.46	26.33
11 Bus Depreciation	420,334.06	0.00	N/A	0.00%	292,487.91	7,342.77	120,503.38	8.75
13 Tuition	33,996.00		N/A		2,484.03	0.00	31,511.97	2.29
14 Retirement	531,745.00	106,349.00	20%	20.00%	42,935.25	488,809.75		
17 Adult Education	56,996.00	19,948.60	35%	35.00%	992.67	947.45	55,055.88	4.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	144,445.76	0.00	N/A	0.00%	69,208.89	236.87	75,000.00	5.44
29 Flexibility	89,194.10	0.00	N/A	0.00%	89,194.10	0.00	0.00	0.00
61 Building Reserve	207,580.11	0.00	N/A	0.00%	125,595.79	3,552.96	80,800.00	5.87
Total of All Funds	6,061,673.41	553,790.20			622,898.64	3,875,297.63	1,565,845.78	113.67

50 Debt Service								
Tax Jurisdiction								
0732	512,437.16	0.00	20-9-438	0.00%	0.00	0.00	512,437.16	37.20

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	521
M1	STEVENSVILLE 7-8	173

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,915,800.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,567.46
D.	At Risk Student	(I-D)	24,616.12
E.	Indian Education For All	(I-E)	15,101.44
F.	American Indian Achievement Gap	(I-F)	4,708.00
G.	Data For Achievement	(I-G)	14,462.96
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	126,517.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	34,831.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,314.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	658
B.	BASE Budget Limit	(II-B)	3,566,687.55
C.	Maximum Budget Limit	(II-C)	4,451,037.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	3,823,890.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,830,238.24
H.	Maximum Budget Limit	(II-H)	4,784,229.00
I.	Highest Budget Without a Vote	(II-I)	4,087,441.38
J.	Highest Budget	(II-J)	4,784,229.00
K.	Highest Voted Amount	(II-K)	696,787.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,087,441.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		338,110.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		338,110.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,087,441.38
1.	BASE Budget Limit	(V-A1)	3,830,238.24	
2.	Over-BASE Budget	(V-A2)	257,203.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,915,800.43
1.	Direct State Aid Paid By State	(V-B1)	1,915,800.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,567.46
D.	At Risk Student	(V-D)		24,616.12
E.	Indian Education For All	(V-E)		15,101.44
F.	American Indian Achievement Gap	(V-F)		4,708.00
G.	Data For Achievement	(V-G)		14,462.96
H.	Special Education Allowable Cost Payment	(V-H)		126,517.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,684.73
1.	Actual Non-Levy Revenue	(V-J1)	5,684.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,084.59
L.	BASE Levy Requirements	(V-L)		1,569,695.43
1.	State Guaranteed Tax Base Aid	(V-L1)	986,648.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	583,046.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,830,238.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,203.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.67
1.	District Property Tax Levy Mills	(V-U1)	18.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,087,441.38

Budget Uses

Expenditure Budget	0002	4,087,441.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,915,800.43
Quality Educator	3111	151,567.46
At Risk Student	3112	24,616.12
Indian Education For All	3113	15,101.44
American Indian Achievement Gap	3114	4,708.00
State Spec Ed Allowable Cost Pymt to Districts	3115	126,517.08
Data For Achievement	3116	14,462.96
State Guaranteed Tax Base Aid	3120	986,648.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,684.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,084.59
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	583,046.95		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	840,250.09
Total Estimated Revenues to Fund Adopted Budget			0004	4,087,441.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	489,941.00

Budget Uses

Expenditure Budget	0002	489,941.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	113,067.43
Contingency	0006	11,306.74
Over-Schedule	0011	365,566.83
Fund Balance for Budget	TFS48	89,381.91
Operating Reserve	0961	89,381.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,842.37
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	62,187.08
State On-Schedule Trans Reimb	3210	62,187.09
District Tax Levy	1110	362,724.46
District Mills	999	26.33
Total Estimated Revenues to Fund Adopted Budget	0004	489,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-79885355

11 Bus Depreciation Fund

Adopted Budget	0001	420,334.06

Budget Uses

Expenditure Budget	0002	420,334.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	292,487.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	292,487.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,342.77
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,503.38
District Mills	999	8.75
Total Estimated Revenues to Fund Adopted Budget	0004	420,334.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 RE300 84 Passenger	2018	72,015.53	0.00	14,403.11	4,403.11
2015 C300	2017	51,740.48	10,348.10	10,348.10	10,348.10
2015 CE300	2017	53,786.20	10,757.24	10,757.24	10,757.24
2014 RE 300 44 Pasenger	2015	87,445.93	42,478.39	17,489.19	17,489.19
2013 CE 300	2013	54,817.84	37,179.00	10,963.57	10,963.57
2013 RE 300	2013	55,482.09	33,289.26	11,096.42	11,096.42
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	131,971.20	19,710.19	15,855.21
2012 RE300	2011	68,553.16	68,553.15	13,710.63	13,710.63
2009 CE300 71 pass	2009	42,718.22	51,261.84	8,543.64	8,543.64
2008 CE300 71 pass	2008	37,525.40	52,535.56	7,505.08	3,752.54
2007 FE300 83 pass	2007	45,264.83	63,370.49	9,052.97	4,526.76
FE 300 83 PASSENGER	2007	45,284.83	18,113.94	9,056.97	9,056.97
2006 RE300	2006	48,761.00	48,761.00	9,752.20	0.00
2004 BB300 84 pass	2004	41,702.67	50,043.18	8,340.53	0.00
Blue Bird 72 Pass	2001	40,753.00	40,753.00	8,150.60	0.00
Blue Bird 84 Pass	1999	81,823.00	98,169.50	16,364.60	0.00
Total					120,503.38

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

13 Tuition Fund

Adopted Budget	0001	33,996.00

Budget Uses

Expenditure Budget	0002	33,996.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,484.03
Unreserved Fund Balance Reappropriated	0970	2,484.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,511.97
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	33,996.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

14 Retirement Fund

Adopted Budget	0001	531,745.00

Budget Uses

Expenditure Budget	0002	531,745.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,284.25
Operating Reserve	0961	106,349.00
Unreserved Fund Balance Reappropriated	0970	42,935.25

Estimated Funding Sources

Interest Earnings	1510	2,842.37
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	485,967.38
Total Estimated Revenues to Fund Adopted Budget	0004	531,745.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

17 Adult Education Fund

Adopted Budget	0001	56,996.00

Budget Uses

Expenditure Budget	0002	56,996.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,941.27
Operating Reserve	0961	19,948.60
Unreserved Fund Balance Reappropriated	0970	992.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	947.45
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,055.88
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,996.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	144,445.76

Budget Uses

Expenditure Budget	0002	144,445.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,208.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,208.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	236.87
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,000.00
District Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	144,445.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0732 Stevensville Elem

29 Flexibility Fund

Adopted Budget	0001	89,194.10

Budget Uses

Expenditure Budget	0002	89,194.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,194.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,194.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	89,194.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

50 Debt Service Fund

0732

Taxable Value		13,774,243.00
Adopted Budget	0001	512,437.16

Budget Uses

Expenditure Budget	0002	512,437.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,391,794.79
Fund Balance In Sinking Fund	0960	4,391,794.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	512,437.16
Jurisdiction Mills	999	37.20
Total Estimated Revenues to Fund Adopted Budget	0004	512,437.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	8,880,000.00	4,021,189.75	511,937.16	0.00	500.00
Total Bond Requirements							512,437.16
Total Debt Service Requirements						0002	512,437.16

Budget Report
FY 2019

41 Ravalli

Submit ID: 0732-79885355

0732 Stevensville Elem

61 Building Reserve Fund

Adopted Budget		0001	207,580.11

Budget Uses

Expenditure Budget		0002	207,580.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,595.79
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,595.79
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,184.32
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	80,800.00	
District Tax Levy		1110	80,800.00
District Mills		999	5.87
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.87
Total Estimated Revenues to Fund Adopted Budget		0004	207,580.11

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	402	18,007,078

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Bill Schiele

(Signature) (Date)

Chairperson, School Trustees: Greg Trangmoe

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,978,274.27	272,061.13	10%	9.13%	0.00	2,365,094.15	613,180.12	34.05
10 Transportation	323,913.00	64,782.60	20%	20.00%	14,474.24	71,071.34	238,367.42	13.24
11 Bus Depreciation	349,952.53	0.00	N/A	0.00%	252,776.57	3,737.36	93,438.60	5.19
13 Tuition	29,429.00		N/A		3,690.38	0.00	25,738.62	1.43
14 Retirement	489,238.00	97,847.60	20%	20.00%	169,028.85	320,209.15		
17 Adult Education	83,288.50	29,150.98	35%	35.00%	27,493.68	1,099.22	54,695.60	3.04
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	169,192.27	0.00	N/A	0.00%	93,972.42	219.85	75,000.00	4.17
29 Flexibility	33,784.76	0.00	N/A	0.00%	33,784.76	0.00	0.00	0.00
61 Building Reserve	150,245.54	0.00	N/A	0.00%	95,706.64	4,616.70	53,000.00	2.94
Total of All Funds	4,607,317.87	463,842.31			690,927.54	2,766,047.77	1,153,420.36	64.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 402

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,404,030.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,535.50
D.	At Risk Student	(I-D)	8,423.99
E.	Indian Education For All	(I-E)	8,747.52
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	8,377.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	85,747.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,176.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,145.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	380
B.	BASE Budget Limit	(II-B)	2,595,147.73
C.	Maximum Budget Limit	(II-C)	3,246,455.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	2,814,059.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,759,362.22
H.	Maximum Budget Limit	(II-H)	3,451,118.25
I.	Highest Budget Without a Vote	(II-I)	2,978,274.27
J.	Highest Budget	(II-J)	3,451,118.25
K.	Highest Voted Amount	(II-K)	472,843.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,978,274.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		272,061.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		272,061.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,978,274.27
1.	BASE Budget Limit	(V-A1)	2,759,362.22	
2.	Over-BASE Budget	(V-A2)	218,912.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,404,030.35
1.	Direct State Aid Paid By State	(V-B1)	1,404,030.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,535.50
D.	At Risk Student	(V-D)		8,423.99
E.	Indian Education For All	(V-E)		8,747.52
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		8,377.68
H.	Special Education Allowable Cost Payment	(V-H)		85,747.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,914.40
1.	Actual Non-Levy Revenue	(V-J1)	7,914.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,528.82
L.	BASE Levy Requirements	(V-L)		1,141,702.12
1.	State Guaranteed Tax Base Aid	(V-L1)	747,434.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	394,268.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,759,362.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,912.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.89
U.	Over-BASE Mills	(V-U)		12.16
1.	District Property Tax Levy Mills	(V-U1)	12.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

01 General Fund

Adopted Budget	0001	2,978,274.27

Budget Uses

Expenditure Budget	0002	2,978,274.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,404,030.35
Quality Educator	3111	90,535.50
At Risk Student	3112	8,423.99
Indian Education For All	3113	8,747.52
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	85,747.84
Data For Achievement	3116	8,377.68
State Guaranteed Tax Base Aid	3120	747,434.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,914.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,528.82
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	394,268.07		
Over-BASE Levy	1110(c)	218,912.05		
District Tax Levy			1110	613,180.12
Total Estimated Revenues to Fund Adopted Budget			0004	2,978,274.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	323,913.00

Budget Uses

Expenditure Budget	0002	323,913.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,812.29
Contingency	0006	6,181.23
Over-Schedule	0011	255,919.48
Fund Balance for Budget	TFS48	79,256.84
Operating Reserve	0961	64,782.60
Unreserved Fund Balance Reappropriated	0970	14,474.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,077.82
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	33,996.76
State On-Schedule Trans Reimb	3210	33,996.76
District Tax Levy	1110	238,367.42
District Mills	999	13.24
Total Estimated Revenues to Fund Adopted Budget	0004	323,913.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

11 Bus Depreciation Fund

Adopted Budget	0001	349,952.53

Budget Uses

Expenditure Budget	0002	349,952.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	252,776.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	252,776.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,737.36
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	93,438.60
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	349,952.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 RE300 84 Passenger	2018	48,010.36	0.00	9,602.07	9,602.07
2015 C 300	2017	34,493.66	6,898.73	6,898.73	6,898.73
2015 CE 300	2017	35,857.46	7,171.49	7,171.49	7,171.49
2014 RE300 44 Passenger	2015	58,297.28	32,446.69	11,659.46	11,659.46
2013 CE300	2013	36,241.70	36,241.70	7,248.34	7,248.34
2013 RE300	2013	36,680.86	36,680.85	7,336.17	7,336.17
2010 Yellow Bus 10 TV RC300 48 pass	2011	80,632.50	80,632.50	16,126.50	16,126.50
2012 RE300	2011	49,641.96	49,641.95	9,928.39	9,928.36
2009 CE300 71 pass	2009	34,951.27	41,941.50	6,990.25	6,990.25
2008 CE300 71 pass	2008	30,702.60	42,983.64	6,140.52	3,070.26
FE 300 83 PASSENGER	2007	37,034.85	46,587.82	7,406.97	7,406.97
FE300 83 passenger	2007	82,319.68	65,855.76	16,463.94	0.00
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					93,438.60

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

13 Tuition Fund

Adopted Budget	0001	29,429.00

Budget Uses

Expenditure Budget	0002	29,429.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,690.38
Unreserved Fund Balance Reappropriated	0970	3,690.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,738.62
District Mills	999	1.43
Total Estimated Revenues to Fund Adopted Budget	0004	29,429.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

14 Retirement Fund

Adopted Budget	0001	489,238.00

Budget Uses

Expenditure Budget	0002	489,238.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266,876.45
Operating Reserve	0961	97,847.60
Unreserved Fund Balance Reappropriated	0970	169,028.85

Estimated Funding Sources

Interest Earnings	1510	2,198.44
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	318,010.71
Total Estimated Revenues to Fund Adopted Budget	0004	489,238.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0733-44401165

0733 Stevensville H S

17 Adult Education Fund

Adopted Budget	0001	83,288.50

Budget Uses

Expenditure Budget	0002	83,288.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,644.66
Operating Reserve	0961	29,150.98
Unreserved Fund Balance Reappropriated	0970	27,493.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,099.22
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,695.60
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	83,288.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	169,192.27

Budget Uses

Expenditure Budget	0002	169,192.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,972.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,972.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	219.85
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,000.00
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	169,192.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

29 Flexibility Fund

Adopted Budget	0001	33,784.76

Budget Uses

Expenditure Budget	0002	33,784.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,784.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,784.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,784.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-44401165

61 Building Reserve Fund

Adopted Budget		0001	150,245.54

Budget Uses

Expenditure Budget		0002	150,245.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,706.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,706.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,538.90
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,000.00	
District Tax Levy		1110	53,000.00
District Mills		999	2.94
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.94
Total Estimated Revenues to Fund Adopted Budget		0004	150,245.54

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	363	*	145	3,097,503

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: Peter Matt

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,392,931.70	198,780.11	10%	5.86%	0.00	3,202,591.45	190,340.25	61.44
10 Transportation	533,000.00	106,600.00	20%	20.00%	29,998.19	124,296.80	378,705.01	122.26
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	105,000.00		N/A		0.00	0.00	105,000.00	33.90
14 Retirement	637,000.00	127,400.00	20%	20.00%	73,858.31	563,141.69		
17 Adult Education	13,800.00	4,830.00	35%	35.00%	4,057.07	0.00	9,742.93	3.15
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	539.59	0.00	N/A	0.00%	539.59	0.00	0.00	0.00
29 Flexibility	40.17	0.00	N/A	0.00%	40.17	0.00	0.00	0.00
61 Building Reserve	117,353.14	0.00	N/A	0.00%	55,413.14	0.00	61,940.00	20.00
Total of All Funds	4,799,664.60	437,610.11			163,906.47	3,890,029.94	745,728.19	240.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

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0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	285
M1	ST IGNATIUS 7-8	78
H1	ST IGNATIUS HS 9-12	145 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,625,460.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	149,724.30
D.	At Risk Student	(I-D)	40,161.43
E.	Indian Education For All	(I-E)	11,054.08
F.	American Indian Achievement Gap	(I-F)	64,414.00
G.	Data For Achievement	(I-G)	10,586.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	141,236.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,396.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,005.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,484.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	510
B.	BASE Budget Limit	(II-B)	3,367,648.15
C.	Maximum Budget Limit	(II-C)	4,196,098.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,367,648.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,392,931.70
H.	Maximum Budget Limit	(II-H)	4,220,186.75
I.	Highest Budget Without a Vote	(II-I)	3,392,931.70
J.	Highest Budget	(II-J)	4,220,186.75
K.	Highest Voted Amount	(II-K)	827,255.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,392,931.70

Budget Report
FY 2019

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0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			198,780.11
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			198,780.11

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	101,775.07	39,461.72	141,236.79
B.	Special Education RSBG to Coop	18,218.97	7,177.17	25,396.14
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	47,997.62	18,655.56	66,653.17

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	158,923.00	312,636.00	471,559.00
F.	100% Of Per Student Entitlement	2,135,317.50	1,029,500.00	3,164,817.50
		2,294,240.50	1,342,136.00	3,636,376.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	809,866.90	473,774.01	1,283,640.91
H.	Special Education in BASE@40%	47,997.62	18,655.56	66,653.17
I.	Subsidized BASE Amount	857,864.52	492,429.57	1,350,294.08
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,392,931.70
	1. BASE Budget Limit	(V-A1)	3,392,931.70	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,625,460.29
	1. Direct State Aid Paid By State	(V-B1)	1,625,460.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		149,724.30
D.	At Risk Student	(V-D)		40,161.43
E.	Indian Education For All	(V-E)		11,054.08
F.	American Indian Achievement Gap	(V-F)		64,414.00
G.	Data For Achievement	(V-G)		10,586.72

H.	Special Education Allowable Cost Payment	(V-H)		141,236.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,733.61
	1. Actual Non-Levy Revenue	(V-J1)	2,733.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,347,560.48
	1. State Guaranteed Tax Base Aid	(V-L1)	1,157,220.23	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	190,340.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,392,931.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.87
T.	BASE Mills - High School	(V-T)		20.57
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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24 Lake

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0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	3,392,931.70

Budget Uses

Expenditure Budget	0002	3,392,931.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,625,460.29
Quality Educator	3111	149,724.30
At Risk Student	3112	40,161.43
Indian Education For All	3113	11,054.08
American Indian Achievement Gap	3114	64,414.00
State Spec Ed Allowable Cost Pymt to Districts	3115	141,236.79
Data For Achievement	3116	10,586.72
State Guaranteed Tax Base Aid	3120	1,157,220.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,733.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	190,340.25		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	190,340.25
Total Estimated Revenues to Fund Adopted Budget			0004	3,392,931.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019

24 Lake

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0481 St Ignatius K-12 Schools

10 Transportation Fund

Adopted Budget	0001	533,000.00

Budget Uses

Expenditure Budget	0002	533,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	119,296.80
Contingency	0006	5,000.00
Over-Schedule	0011	408,703.20
Fund Balance for Budget	TFS48	136,598.19
Operating Reserve	0961	106,600.00
Unreserved Fund Balance Reappropriated	0970	29,998.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	62,148.40
State On-Schedule Trans Reimb	3210	62,148.40
District Tax Levy	1110	378,705.01
District Mills	999	122.26
Total Estimated Revenues to Fund Adopted Budget	0004	533,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

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0481 St Ignatius K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

13 Tuition Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	105,000.00
District Mills	999	33.90
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

14 Retirement Fund

Adopted Budget	0001	637,000.00

Budget Uses

Expenditure Budget	0002	637,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201,258.31
Operating Reserve	0961	127,400.00
Unreserved Fund Balance Reappropriated	0970	73,858.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	563,141.69
Total Estimated Revenues to Fund Adopted Budget	0004	637,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	13,800.00

Budget Uses

Expenditure Budget	0002	13,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,887.07
Operating Reserve	0961	4,830.00
Unreserved Fund Balance Reappropriated	0970	4,057.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,742.93
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	13,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

28 Technology Fund

Adopted Budget	0001	539.59

Budget Uses

Expenditure Budget	0002	539.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	539.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	539.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	539.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	40.17

Budget Uses

Expenditure Budget	0002	40.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0481-70195484

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	117,353.14

Budget Uses

Expenditure Budget		0002	117,353.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,413.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,413.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	61,940.00	
District Tax Levy		1110	61,940.00
District Mills		999	20.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			20.00
Total Estimated Revenues to Fund Adopted Budget		0004	117,353.14

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 121	* 42	4,406,259

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Charlee Thompson

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,642,993.76	301,965.19	10%	18.38%	7,666.21	1,047,919.78	587,407.77	133.31
10 Transportation	300,000.00	60,000.00	20%	20.00%	80,584.95	50,283.13	169,131.92	38.38
11 Bus Depreciation	279,697.21	0.00	N/A	0.00%	146,107.55	692.66	132,897.00	30.16
13 Tuition	62,117.00		N/A		19,371.81	130.52	42,614.67	9.67
14 Retirement	250,000.00	50,000.00	20%	20.00%	74,197.92	175,802.08		
17 Adult Education	24,000.00	0.00	35%	0.00%	4,691.22	108.45	19,200.33	4.36
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,094.28	0.00	N/A	0.00%	16,093.28	1.00	0.00	0.00
29 Flexibility	6.08	0.00	N/A	0.00%	6.08	0.00	0.00	0.00
61 Building Reserve	112,993.47	0.00	N/A	0.00%	35,193.47	0.00	77,800.00	17.66
Total of All Funds	2,687,901.80	411,965.19			383,912.49	1,274,937.62	1,029,051.69	233.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	97 *
M1	ST REGIS 7-8	24 *
H1	ST REGIS HS 9-12	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	661,117.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,575.51
D.	At Risk Student	(I-D)	11,634.55
E.	Indian Education For All	(I-E)	3,546.88
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	3,396.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	30,397.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,879.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,614.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,904.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	178
B.	BASE Budget Limit	(II-B)	1,363,025.95
C.	Maximum Budget Limit	(II-C)	1,683,657.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	320,631.51
E.	Adopted Budget	(II-E)	1,683,657.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,318,926.32
H.	Maximum Budget Limit	(II-H)	1,628,125.40
I.	Highest Budget Without a Vote	(II-I)	1,642,993.76
J.	Highest Budget	(II-J)	1,688,892.90
K.	Highest Voted Amount	(II-K)	45,899.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,642,993.76

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		164,299.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		137,665.81
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	137,665.81	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,666.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,666.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		309,631.40

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	22,461.06	7,936.29	30,397.35
B.	Special Education RSBG to Coop	5,922.42	1,957.41	7,879.83
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,353.39	3,957.48	15,310.87

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	710,775.80	299,281.50	1,010,057.30
		867,092.80	611,917.50	1,479,010.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	306,083.76	216,006.88	522,090.64
H.	Special Education in BASE@40%	11,353.39	3,957.48	15,310.87
I.	Subsidized BASE Amount	317,437.15	219,964.36	537,401.51
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,642,993.76
1.	BASE Budget Limit	(V-A1)	1,318,926.32	
2.	Over-BASE Budget	(V-A2)	324,067.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		661,117.61
1.	Direct State Aid Paid By State	(V-B1)	661,117.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,575.51
D.	At Risk Student	(V-D)		11,634.55
E.	Indian Education For All	(V-E)		3,546.88
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		3,396.92

H.	Special Education Allowable Cost Payment	(V-H)		30,397.35
I.	Remaining Fund Balance Available	(V-I)		7,666.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,401.02
	1. Actual Non-Levy Revenue	(V-J1)	2,401.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		527,334.27
	1. State Guaranteed Tax Base Aid	(V-L1)	263,993.94	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	263,340.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,318,926.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		324,067.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		324,067.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.79
T.	BASE Mills - High School	(V-T)		20.97
U.	Over-BASE Mills	(V-U)		73.55
	1. District Property Tax Levy Mills	(V-U1)	73.55	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

01 General Fund

Adopted Budget	0001	1,642,993.76

Budget Uses

Expenditure Budget	0002	1,642,993.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,666.21
Direct State Aid	3110	661,117.61
Quality Educator	3111	70,575.51
At Risk Student	3112	11,634.55
Indian Education For All	3113	3,546.88
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	30,397.35
Data For Achievement	3116	3,396.92
State Guaranteed Tax Base Aid	3120	263,993.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,401.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	263,340.33		
Over-BASE Levy	1110(c)	324,067.44		
District Tax Levy			1110	587,407.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,642,993.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,005.86
Contingency	0006	4,500.59
Over-Schedule	0011	250,493.55
Fund Balance for Budget	TFS48	140,584.95
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	80,584.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	776.68
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,753.22
State On-Schedule Trans Reimb	3210	24,753.23
District Tax Levy	1110	169,131.92
District Mills	999	38.38
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	279,697.21

Budget Uses

Expenditure Budget	0002	279,697.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,107.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,107.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	692.66
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	132,897.00
District Mills	999	30.16
Total Estimated Revenues to Fund Adopted Budget	0004	279,697.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas 81 passenger	2018	130,000.00	26,000.00	26,000.00	26,000.00
2017 Bluebird 50 passenger	2016	106,500.00	42,600.00	21,300.00	21,300.00
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	49,306.40	12,326.60	12,326.60
2015 - 59 passenger Thomas	2015	104,812.00	83,849.60	20,962.40	20,962.40
2016 Blue Bird Travel Bus	2015	165,000.00	91,000.00	33,000.00	33,000.00
2013 - 71 passenger Thomas	2013	96,540.00	96,540.00	19,308.00	19,308.00
Total					132,897.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	62,117.00

Budget Uses

Expenditure Budget	0002	62,117.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,371.81
Unreserved Fund Balance Reappropriated	0970	19,371.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	130.52
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,614.67
District Mills	999	9.67
Total Estimated Revenues to Fund Adopted Budget	0004	62,117.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,197.92
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	74,197.92

Estimated Funding Sources

Interest Earnings	1510	1,851.83
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,950.25
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,691.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,691.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	108.45
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,200.33
District Mills	999	4.36
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,094.28

Budget Uses

Expenditure Budget	0002	16,094.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,093.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,093.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,094.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.08

Budget Uses

Expenditure Budget	0002	6.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0582-90893465

0582 St Regis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	112,993.47
Budget Uses			
Expenditure Budget		0002	112,993.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,193.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,193.47
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	47,800.00	
District Tax Levy		1110	77,800.00
District Mills		999	17.66
Building Reserves Voted Mills			6.81
Building Reserves Permissive Mills			10.85
Total Estimated Revenues to Fund Adopted Budget		0004	112,993.47

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	150,000.00	5	90,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 124	56	9,581,639

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Tobin

(Signature) (Date)

Chairperson, School Trustees: Jonette Johannsen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,966,970.22	195,161.62	10%	9.92%	0.00	891,208.83	1,075,761.39	112.27
10 Transportation	255,000.00	51,000.00	20%	20.00%	4,251.92	146,054.00	104,694.08	10.93
11 Bus Depreciation	325,000.00	75,417.26	N/A	23.21%	215,000.00	0.00	110,000.00	11.48
13 Tuition	16,385.12		N/A		3,385.12	0.00	13,000.00	1.36
14 Retirement	300,000.00	53,448.41	20%	17.82%	0.00	300,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,000.00	24,019.80	N/A	48.04%	0.00	0.00	50,000.00	5.22
29 Flexibility	0.00	65,615.27	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	138,700.00	81,414.66	N/A	58.70%	0.00	0.00	138,700.00	14.47
Total of All Funds	3,052,055.34	546,077.02			222,637.04	1,337,262.83	1,492,155.47	155.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	94 *
M1	SUNBURST 7-8	30 *
H1	SUNBURST HS 9-12	56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	717,278.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,116.88
D.	At Risk Student	(I-D)	3,566.49
E.	Indian Education For All	(I-E)	3,916.80
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	3,751.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	41,833.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,833.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,530.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,427,702.72
C.	Maximum Budget Limit	(II-C)	1,775,250.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,444.69
E.	Adopted Budget	(II-E)	1,969,147.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,425,525.53
H.	Maximum Budget Limit	(II-H)	1,776,855.75
I.	Highest Budget Without a Vote	(II-I)	1,966,970.22
J.	Highest Budget	(II-J)	1,973,669.19
K.	Highest Voted Amount	(II-K)	6,698.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,966,970.22

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		195,161.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		195,161.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	28,534.53	13,299.29	41,833.82
B.	Special Education RSBG to Coop	6,022.80	2,810.64	8,833.44
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,822.93	6,443.97	20,266.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	736,850.30	398,846.00	1,135,696.30
		893,167.30	711,482.00	1,604,649.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	315,288.06	251,153.15	566,441.20
H.	Special Education in BASE@40%	13,822.93	6,443.97	20,266.90
I.	Subsidized BASE Amount	329,110.99	257,597.12	586,708.10
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,966,970.22
1.	BASE Budget Limit	(V-A1)	1,425,525.53	
2.	Over-BASE Budget	(V-A2)	541,444.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		717,278.23
1.	Direct State Aid Paid By State	(V-B1)	717,278.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,116.88
D.	At Risk Student	(V-D)		3,566.49
E.	Indian Education For All	(V-E)		3,916.80
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		3,751.20

H.	Special Education Allowable Cost Payment	(V-H)		41,833.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		905.91
1.	Actual Non-Levy Revenue	(V-J1)	905.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		585,802.20
1.	State Guaranteed Tax Base Aid	(V-L1)	51,485.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	534,316.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,425,525.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,444.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,444.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.23
T.	BASE Mills - High School	(V-T)		21.53
U.	Over-BASE Mills	(V-U)		56.51
1.	District Property Tax Levy Mills	(V-U1)	56.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

01 General Fund

Adopted Budget	0001	1,966,970.22

Budget Uses

Expenditure Budget	0002	1,966,970.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	717,278.23
Quality Educator	3111	66,116.88
At Risk Student	3112	3,566.49
Indian Education For All	3113	3,916.80
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	41,833.82
Data For Achievement	3116	3,751.20
State Guaranteed Tax Base Aid	3120	51,485.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	902.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3.39
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	534,316.70		
Over-BASE Levy	1110(c)	541,444.69		
District Tax Levy			1110	1,075,761.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,966,970.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	132,777.00
Contingency	0006	13,277.00
Over-Schedule	0011	108,946.00
Fund Balance for Budget	TFS48	55,251.92
Operating Reserve	0961	51,000.00
Unreserved Fund Balance Reappropriated	0970	4,251.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	73,027.00
State On-Schedule Trans Reimb	3210	73,027.00
District Tax Levy	1110	104,694.08
District Mills	999	10.93
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,417.26
Operating Reserve	0961	75,417.26
Unreserved Fund Balance Reappropriated	0970	215,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,000.00
District Mills	999	11.48
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 BLUEBIRD #5118	2018	92,900.00	0.00	18,580.00	15,000.00
2017 BLUEBIRD #5123	2018	92,900.00	0.00	18,580.00	15,000.00
2010 BlueBird #9791	2013	89,750.00	47,200.00	17,950.00	15,000.00
2014 BlueBird #9325	2013	70,800.00	47,410.00	14,160.00	10,000.00
2012 BLUEBIRD #1944	2012	89,700.00	48,190.00	17,940.00	15,000.00
2012 BLUEBIRD #5184	2011	89,700.00	48,690.00	17,940.00	15,000.00
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	70,107.00	28,357.00	25,000.00
Total					110,000.00

Budget Report
FY 2019
51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

13 Tuition Fund

Adopted Budget	0001	16,385.12

Budget Uses

Expenditure Budget	0002	16,385.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,385.12
Unreserved Fund Balance Reappropriated	0970	3,385.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,000.00
District Mills	999	1.36
Total Estimated Revenues to Fund Adopted Budget	0004	16,385.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,448.41
Operating Reserve	0961	53,448.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

28 Technology Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,019.80
Operating Reserve	0961	24,019.80
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	5.22
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,615.27
Operating Reserve	0961	65,615.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

51 Toole

Submit ID: 0903-23128851

0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	138,700.00

Budget Uses

Expenditure Budget		0002	138,700.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,414.66
Operating Reserve		0961	81,414.66
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	48,700.00	
District Tax Levy		1110	138,700.00
District Mills		999	14.47
Building Reserves Voted Mills			9.39
Building Reserves Permissive Mills			5.08
Total Estimated Revenues to Fund Adopted Budget		0004	138,700.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	200,000.00	5	80,000.00	40,000.00	40,000.00
05/02/2017	250,000.00	5	50,000.00	50,000.00	50,000.00
Total					90,000.00

Budget Report
FY 2019

07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 181	N/A	3,006,123

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,407,063.77	100,027.52	10%	7.11%	0.00	1,033,668.68	373,395.09	124.23
10 Transportation	195,000.00	18,668.38	20%	9.57%	0.00	71,604.26	123,395.74	41.05
11 Bus Depreciation	99,099.76	0.00	N/A	0.00%	67,496.70	0.00	31,603.06	10.51
13 Tuition	60,000.00		N/A		20,489.27	0.00	39,510.73	13.14
14 Retirement	210,000.00	32,650.24	20%	15.55%	0.00	210,000.00		
17 Adult Education	4,000.00	0.00	35%	0.00%	2,670.19	0.00	1,329.81	0.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,000.00	0.00	N/A	0.00%	0.00	0.00	30,000.00	9.98
29 Flexibility	38,215.11	0.00	N/A	0.00%	38,215.11	0.00	0.00	0.00
61 Building Reserve	30,093.28	0.00	N/A	0.00%	18.28	0.00	30,075.00	10.00
Total of All Funds	2,073,471.92	151,346.14			128,889.55	1,315,272.94	629,309.43	209.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	142 *
M1	SUN RIVER 7-8	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	546,955.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,205.57
D.	At Risk Student	(I-D)	5,995.43
E.	Indian Education For All	(I-E)	3,938.56
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	3,772.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	63,593.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,733.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,733.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,166,398.05
C.	Maximum Budget Limit	(II-C)	1,460,900.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,422,208.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,151,252.83
H.	Maximum Budget Limit	(II-H)	1,439,371.48
I.	Highest Budget Without a Vote	(II-I)	1,407,063.77
J.	Highest Budget	(II-J)	1,439,371.48
K.	Highest Voted Amount	(II-K)	32,307.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,407,063.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		100,027.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		100,027.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,407,063.77
1.	BASE Budget Limit	(V-A1)	1,151,252.83	
2.	Over-BASE Budget	(V-A2)	255,810.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		546,955.59
1.	Direct State Aid Paid By State	(V-B1)	546,955.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,205.57
D.	At Risk Student	(V-D)		5,995.43
E.	Indian Education For All	(V-E)		3,938.56
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		3,772.04
H.	Special Education Allowable Cost Payment	(V-H)		63,593.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,559.94
1.	Actual Non-Levy Revenue	(V-J1)	1,559.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		459,306.44
1.	State Guaranteed Tax Base Aid	(V-L1)	341,722.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,584.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,151,252.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,810.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		85.10
1.	District Property Tax Levy Mills	(V-U1)	85.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		124.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

01 General Fund

Adopted Budget	0001	1,407,063.77

Budget Uses

Expenditure Budget	0002	1,407,063.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	546,955.59
Quality Educator	3111	64,205.57
At Risk Student	3112	5,995.43
Indian Education For All	3113	3,938.56
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	63,593.26
Data For Achievement	3116	3,772.04
State Guaranteed Tax Base Aid	3120	341,722.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,559.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,584.15		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	373,395.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,407,063.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,094.78
Contingency	0006	6,509.48
Over-Schedule	0011	123,395.74
Fund Balance for Budget	TFS48	18,668.38
Operating Reserve	0961	18,668.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	35,802.13
State On-Schedule Trans Reimb	3210	35,802.13
District Tax Levy	1110	123,395.74
District Mills	999	41.05
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

11 Bus Depreciation Fund

Adopted Budget	0001	99,099.76

Budget Uses

Expenditure Budget	0002	99,099.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,496.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,496.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,603.06
District Mills	999	10.51
Total Estimated Revenues to Fund Adopted Budget	0004	99,099.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 thomas CHA	2017	52,301.00	10,460.20	10,460.20	10,460.20
IC Navistar	2014	58,541.28	58,541.29	11,708.26	11,708.26
Collins 30 passenger Chevrolet Bus	2013	17,066.00	17,066.00	3,413.20	3,413.20
bus radios, base station, portable radios	2012	995.24	1,194.30	199.05	199.05
International bus D Transit Style	2011	29,111.73	17,467.05	5,822.35	5,822.35
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					31,603.06

Budget Report
FY 2019
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-46206275

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	39,510.73
Add To Fund Balance	0003	20,489.27
Fund Balance for Budget	TFS48	20,489.27
Unreserved Fund Balance Reappropriated	0970	20,489.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,510.73
District Mills	999	13.14
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-46206275

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,650.24
Operating Reserve	0961	32,650.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-46206275

17 Adult Education Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	1,329.81
Add To Fund Balance	0003	2,670.19
Fund Balance for Budget	TFS48	2,670.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,670.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,329.81
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	9.98
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-46206275

29 Flexibility Fund

Adopted Budget	0001	38,215.11

Budget Uses

Expenditure Budget	0002	38,215.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,215.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,215.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,215.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

07 Cascade

Submit ID: 1225-46206275

1225 Sun River Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	30,093.28

Budget Uses

Expenditure Budget		0002	30,093.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,075.00	
District Tax Levy		1110	30,075.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	30,093.28

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 9	N/A	1,149,025

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Juanita Vero

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,612.69	2,945.37	10%	2.46%	0.00	54,449.13	65,163.56	56.72
10 Transportation	29,418.94	0.00	20%	0.00%	0.00	20,668.30	8,750.64	7.62
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,352.49		N/A		1,352.49	0.00	0.00	0.00
14 Retirement	16,213.45	3,242.69	20%	20.00%	2,838.55	13,374.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	696.08	0.00	N/A	0.00%	696.08	0.00	0.00	0.00
29 Flexibility	0.30	0.00	N/A	0.00%	0.30	0.00	0.00	0.00
61 Building Reserve	14,345.57	0.00	N/A	0.00%	2,855.57	0.00	11,490.00	10.00
Total of All Funds	181,639.52	6,188.06			7,742.99	88,492.33	85,404.20	74.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,707.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,655.50
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	195.84
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	187.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,204.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	95,348.50
C.	Maximum Budget Limit	(II-C)	118,388.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,039.73
E.	Adopted Budget	(II-E)	118,388.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	90,903.73
H.	Maximum Budget Limit	(II-H)	112,318.34
I.	Highest Budget Without a Vote	(II-I)	119,612.69
J.	Highest Budget	(II-J)	122,401.32
K.	Highest Voted Amount	(II-K)	2,788.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,612.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,945.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,945.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,612.69
1.	BASE Budget Limit	(V-A1)	90,903.73	
2.	Over-BASE Budget	(V-A2)	28,708.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,707.90
1.	Direct State Aid Paid By State	(V-B1)	45,707.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,655.50
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		195.84
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		187.56
H.	Special Education Allowable Cost Payment	(V-H)		1,204.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		283.77
1.	Actual Non-Levy Revenue	(V-J1)	283.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,454.60
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,454.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		90,903.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,708.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.99
1.	District Property Tax Levy Mills	(V-U1)	24.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	119,612.69

Budget Uses

Expenditure Budget	0002	119,612.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	45,707.90
Quality Educator	3111	6,655.50
At Risk Student	3112	0.00
Indian Education For All	3113	195.84
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,204.56
Data For Achievement	3116	187.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	283.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,454.60		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	65,163.56
Total Estimated Revenues to Fund Adopted Budget			0004	119,612.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,418.94

Budget Uses

Expenditure Budget	0002	29,418.94
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,789.36
Contingency	0006	1,878.94
Over-Schedule	0011	8,750.64
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,334.15
State On-Schedule Trans Reimb	3210	10,334.15
District Tax Levy	1110	8,750.64
District Mills	999	7.62
Total Estimated Revenues to Fund Adopted Budget	0004	29,418.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

13 Tuition Fund

Adopted Budget	0001	1,352.49

Budget Uses

Expenditure Budget	0002	1,352.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,352.49
Unreserved Fund Balance Reappropriated	0970	1,352.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,352.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

14 Retirement Fund

Adopted Budget	0001	16,213.45

Budget Uses

Expenditure Budget	0002	16,213.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,081.24
Operating Reserve	0961	3,242.69
Unreserved Fund Balance Reappropriated	0970	2,838.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,374.90
Total Estimated Revenues to Fund Adopted Budget	0004	16,213.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	696.08

Budget Uses

Expenditure Budget	0002	696.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	696.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	696.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	696.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.30

Budget Uses

Expenditure Budget	0002	0.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0594 Sunset Elem

Submit ID: 0594-36030615

61 Building Reserve Fund

Adopted Budget		0001	14,345.57

Budget Uses

Expenditure Budget		0002	14,345.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,855.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,855.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,490.00	
District Tax Levy		1110	11,490.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	14,345.57

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	202	*	77	4,551,209

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelann McLees

(Signature) (Date)

Chairperson, School Trustees: Michelle Parkin

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,507,886.34	338,066.08	10%	13.48%	0.00	1,686,664.06	821,222.28	180.45
10 Transportation	300,000.00	60,000.00	20%	20.00%	45,380.48	70,497.38	184,122.14	40.46
11 Bus Depreciation	197,909.78	0.00	N/A	0.00%	62,928.98	0.00	134,980.80	29.66
13 Tuition	32,000.00		N/A		9,026.03	117.00	22,856.97	5.02
14 Retirement	400,000.00	80,000.00	20%	20.00%	61,723.75	338,276.25		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	19,579.22	0.00	5,420.78	1.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	72,204.50	0.00	N/A	0.00%	12,204.50	0.00	60,000.00	13.18
29 Flexibility	8.32	0.00	N/A	0.00%	8.32	0.00	0.00	0.00
61 Building Reserve	65,647.94	0.00	N/A	0.00%	50,647.94	0.00	15,000.00	3.30
Total of All Funds	3,600,656.88	486,816.08			261,499.22	2,095,554.69	1,243,602.97	273.26

50 Debt Service								
Tax Jurisdiction								
Series 2018	234,605.46	0.00	20-9-438	0.00%	0.00	0.00	234,605.46	51.55

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	152
M1	SUPERIOR 7-8	50
H1	SUPERIOR HS 9-12	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	991,423.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,489.53
D.	At Risk Student	(I-D)	15,180.74
E.	Indian Education For All	(I-E)	6,071.04
F.	American Indian Achievement Gap	(I-F)	5,350.00
G.	Data For Achievement	(I-G)	5,814.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	41,557.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,852.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,638.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,547.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	284
B.	BASE Budget Limit	(II-B)	1,953,012.01
C.	Maximum Budget Limit	(II-C)	2,413,084.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	2,498,911.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,961,987.14
H.	Maximum Budget Limit	(II-H)	2,424,970.61
I.	Highest Budget Without a Vote	(II-I)	2,507,886.34
J.	Highest Budget	(II-J)	2,508,163.07
K.	Highest Voted Amount	(II-K)	276.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,507,886.34

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			250,788.63
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			87,277.45
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	87,277.45		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			338,066.08

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,415.14	11,142.18	41,557.32
B.	Special Education RSBG to Coop	10,138.38	3,714.06	13,852.44
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,221.41	5,942.50	22,163.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,200,988.30	548,009.00	1,748,997.30
		1,357,305.30	860,645.00	2,217,950.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	479,128.77	303,807.69	782,936.46
H.	Special Education in BASE@40%	16,221.41	5,942.50	22,163.90
I.	Subsidized BASE Amount	495,350.18	309,750.19	805,100.36
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,507,886.34
	1. BASE Budget Limit	(V-A1)	1,961,987.14	
	2. Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		991,423.79
	1. Direct State Aid Paid By State	(V-B1)	991,423.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,489.53
D.	At Risk Student	(V-D)		15,180.74
E.	Indian Education For All	(V-E)		6,071.04
F.	American Indian Achievement Gap	(V-F)		5,350.00
G.	Data For Achievement	(V-G)		5,814.36

H.	Special Education Allowable Cost Payment	(V-H)		41,557.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,411.01
	1. Actual Non-Levy Revenue	(V-J1)	6,411.01	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		3,000.00
L.	BASE Levy Requirements	(V-L)		795,689.35
	1. State Guaranteed Tax Base Aid	(V-L1)	520,366.27	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,323.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,961,987.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		545,899.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.47
T.	BASE Mills - High School	(V-T)		20.03
U.	Over-BASE Mills	(V-U)		119.95
	1. District Property Tax Levy Mills	(V-U1)	119.95	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		180.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,507,886.34

Budget Uses

Expenditure Budget	0002	2,507,886.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	991,423.79
Quality Educator	3111	91,489.53
At Risk Student	3112	15,180.74
Indian Education For All	3113	6,071.04
American Indian Achievement Gap	3114	5,350.00
State Spec Ed Allowable Cost Pymt to Districts	3115	41,557.32
Data For Achievement	3116	5,814.36
State Guaranteed Tax Base Aid	3120	520,366.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,411.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	3,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	275,323.08		
Over-BASE Levy	1110(c)	545,899.20		
District Tax Levy			1110	821,222.28
Total Estimated Revenues to Fund Adopted Budget			0004	2,507,886.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,452.16
Contingency	0006	6,345.22
Over-Schedule	0011	230,202.62
Fund Balance for Budget	TFS48	105,380.48
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	45,380.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	34,898.69
State On-Schedule Trans Reimb	3210	34,898.69
District Tax Levy	1110	184,122.14
District Mills	999	40.46
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	197,909.78

Budget Uses

Expenditure Budget	0002	197,909.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,928.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,928.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	134,980.80
District Mills	999	29.66
Total Estimated Revenues to Fund Adopted Budget	0004	197,909.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2018	98,647.00	0.00	19,729.40	19,729.40
2018 Thomas	2018	98,665.00	0.00	19,733.00	19,733.00
2019 Thomas	2018	98,707.00	0.00	19,741.40	19,741.40
2017 Thomas	2016	98,611.00	22.20	19,722.20	19,722.20
2015 Freightliner cap 66	2014	97,460.00	13,000.00	19,492.00	19,492.00
2012 Thomas 66 cap	2011	92,575.00	83,317.50	18,515.00	18,515.00
2011 Thomas 66 cap act	2010	90,239.00	71,215.00	18,047.80	18,047.80
Total					134,980.80

Budget Report
FY 2019
31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

13 Tuition Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,026.03
Unreserved Fund Balance Reappropriated	0970	9,026.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	117.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,856.97
District Mills	999	5.02
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,723.75
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	61,723.75

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	337,776.25
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,329.22
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	19,579.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,420.78
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	72,204.50

Budget Uses

Expenditure Budget	0002	72,204.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,204.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,204.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	13.18
Total Estimated Revenues to Fund Adopted Budget	0004	72,204.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	8.32

Budget Uses

Expenditure Budget	0002	8.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

31 Mineral

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0579 Superior K-12 Schools

50 Debt Service Fund

Series 2018

Taxable Value		4,551,209.00
Adopted Budget	0001	234,605.46

Budget Uses

Expenditure Budget	0002	234,605.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	234,605.46
Jurisdiction Mills	999	51.55
Total Estimated Revenues to Fund Adopted Budget	0004	234,605.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,572,500.00	40,337.50	76,615.23	350.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,572,500.00	40,337.50	76,615.23	350.00
Total Bond Requirements							234,605.46
Total Debt Service Requirements						0002	234,605.46

Budget Report
FY 2019

31 Mineral

Submit ID: 0579-21347190

0579 Superior K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	65,647.94
Budget Uses			
Expenditure Budget		0002	65,647.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,647.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,647.94
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	3.30
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.30
Total Estimated Revenues to Fund Adopted Budget		0004	65,647.94

Budget Report
FY 2019

24 Lake

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0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,825,204

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Mary Ann Hansen

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	83,434.60	10,000.00	10%	11.99%	4,707.01	27,346.84	51,380.75	28.15
10 Transportation	2,840.53	179.34	20%	6.31%	0.00	2,840.53	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	892.75		N/A		892.75	0.00	0.00	0.00
14 Retirement	9,312.51	1,862.50	20%	20.00%	1,444.62	7,867.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26.42	0.00	N/A	0.00%	26.42	0.00	0.00	0.00
29 Flexibility	0.91	0.00	N/A	0.00%	0.91	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	96,507.72	12,041.84			7,071.71	38,055.26	51,380.75	28.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E2 SALMON PRAIRIE K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,608.74
B.	Mandatory Non-isolated Levy	(I-B)	21,608.74
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	655.09
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,204.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	72,454.61
C.	Maximum Budget Limit	(II-C)	89,601.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	83,449.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	83,434.60
H.	Maximum Budget Limit	(II-H)	103,333.41
I.	Highest Budget Without a Vote	(II-I)	94,354.63
J.	Highest Budget	(II-J)	103,333.41
K.	Highest Voted Amount	(II-K)	8,978.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	83,434.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,707.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,707.01	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,707.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		83,434.60
1.	BASE Budget Limit	(V-A1)	83,434.60	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,217.48
1.	Direct State Aid Paid By State	(V-B1)	21,608.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	21,608.74	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		655.09
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		1,204.56
I.	Remaining Fund Balance Available	(V-I)		4,707.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		292.65
1.	Actual Non-Levy Revenue	(V-J1)	292.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		29,772.01
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,772.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		83,434.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		11.84
S.	BASE Mills - Elementary	(V-S)		16.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	83,434.60

Budget Uses

Expenditure Budget	0002	83,434.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,707.01
Direct State Aid	3110	21,608.74
Quality Educator	3111	3,245.00
At Risk Student	3112	655.09
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,204.56
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	292.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	21,608.74		
BASE Levy	1110(b)	29,772.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	51,380.75
Total Estimated Revenues to Fund Adopted Budget			0004	83,434.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,840.53

Budget Uses

Expenditure Budget	0002	2,840.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,582.30
Contingency	0006	258.23
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	179.34
Operating Reserve	0961	179.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,420.26
State On-Schedule Trans Reimb	3210	1,420.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,840.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	892.75

Budget Uses

Expenditure Budget	0002	892.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	892.75
Unreserved Fund Balance Reappropriated	0970	892.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	892.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	9,312.51

Budget Uses

Expenditure Budget	0002	9,312.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,307.12
Operating Reserve	0961	1,862.50
Unreserved Fund Balance Reappropriated	0970	1,444.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,867.89
Total Estimated Revenues to Fund Adopted Budget	0004	9,312.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

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0486 Swan Lake-Salmon Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

28 Technology Fund

Adopted Budget	0001	26.42

Budget Uses

Expenditure Budget	0002	26.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

29 Flexibility Fund

Adopted Budget	0001	0.91

Budget Uses

Expenditure Budget	0002	0.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0486-19231969

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

15 Flathead

0309 Swan River Elem

Submit ID: 0309-18550984

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	178	N/A	5,466,645

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Brooke Johnston

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0309 Swan River Elem

Submit ID: 0309-18550984

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,137,163.32	58,487.40	10%	5.14%	0.00	853,172.85	283,990.47	51.95
10 Transportation	1,081.41	0.00	20%	0.00%	1,081.41	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	164,365.38	32,873.08	20%	20.00%	24,131.97	140,233.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17.34	0.00	N/A	0.00%	17.34	0.00	0.00	0.00
29 Flexibility	7,155.17	0.00	N/A	0.00%	7,155.17	0.00	0.00	0.00
61 Building Reserve	35,416.97	0.00	N/A	0.00%	3,316.97	0.00	32,100.00	5.87
Total of All Funds	1,345,199.59	91,360.48			35,702.86	993,406.26	316,090.47	57.82

50 Debt Service **Tax Jurisdiction**								
0309	86,950.00	25,335.13	20-9-438	29.14%	0.00	0.00	86,950.00	15.91

Budget Report
FY 2019

15 Flathead

Submit ID: 0309-18550984

0309 Swan River Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	122
M1	SWAN RIVER 7-8	56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	551,415.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,787.49
D.	At Risk Student	(I-D)	5,197.51
E.	Indian Education For All	(I-E)	3,873.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,709.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	26,801.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,933.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,086.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,023,674.97
C.	Maximum Budget Limit	(II-C)	1,276,157.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,075,300.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,085,537.61
H.	Maximum Budget Limit	(II-H)	1,344,763.52
I.	Highest Budget Without a Vote	(II-I)	1,137,163.32
J.	Highest Budget	(II-J)	1,344,763.52
K.	Highest Voted Amount	(II-K)	207,600.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,137,163.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,487.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,487.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,137,163.32
1.	BASE Budget Limit	(V-A1)	1,085,537.61	
2.	Over-BASE Budget	(V-A2)	51,625.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		551,415.99
1.	Direct State Aid Paid By State	(V-B1)	551,415.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,787.49
D.	At Risk Student	(V-D)		5,197.51
E.	Indian Education For All	(V-E)		3,873.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,709.52
H.	Special Education Allowable Cost Payment	(V-H)		26,801.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,181.74
1.	Actual Non-Levy Revenue	(V-J1)	1,181.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		448,570.62
1.	State Guaranteed Tax Base Aid	(V-L1)	216,205.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	232,364.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,085,537.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,625.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.44
1.	District Property Tax Levy Mills	(V-U1)	9.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,137,163.32

Budget Uses

Expenditure Budget	0002	1,137,163.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	551,415.99
Quality Educator	3111	44,787.49
At Risk Student	3112	5,197.51
Indian Education For All	3113	3,873.28
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	26,801.46
Data For Achievement	3116	3,709.52
State Guaranteed Tax Base Aid	3120	216,205.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,181.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	232,364.76		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	283,990.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,137,163.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,081.41

Budget Uses

Expenditure Budget	0002	1,081.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,081.41
Fund Balance for Budget	TFS48	1,081.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,081.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,081.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	164,365.38

Budget Uses

Expenditure Budget	0002	164,365.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,005.05
Operating Reserve	0961	32,873.08
Unreserved Fund Balance Reappropriated	0970	24,131.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,233.41
Total Estimated Revenues to Fund Adopted Budget	0004	164,365.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17.34

Budget Uses

Expenditure Budget	0002	17.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	7,155.17

Budget Uses

Expenditure Budget	0002	7,155.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,155.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,155.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,155.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

0309 Swan River Elem

Submit ID: 0309-18550984

50 Debt Service Fund

0309

Taxable Value		5,466,645.00
Adopted Budget	0001	86,950.00

Budget Uses

Expenditure Budget	0002	86,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,335.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	25,335.13
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	86,950.00
Jurisdiction Mills	999	15.91
Total Estimated Revenues to Fund Adopted Budget	0004	86,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	09/28/2005	06/30/2025	1,191,000.00	465,000.00	65,000.00	21,600.00	350.00
Total Bond Requirements							86,950.00
Total Debt Service Requirements						0002	86,950.00

Budget Report
FY 2019
15 Flathead

Submit ID: 0309-18550984

0309 Swan River Elem

61 Building Reserve Fund

Adopted Budget		0001	35,416.97

Budget Uses

Expenditure Budget		0002	35,416.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,316.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,316.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	5.87
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.87
Total Estimated Revenues to Fund Adopted Budget		0004	35,416.97

Budget Report
FY 2019

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-84602762

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 30	N/A	3,087,778

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen Anderson

(Signature) (Date)

Chairperson, School Trustees: John Mercer

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

Submit ID: 0596-84602762

0596 Swan Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	378,653.90	37,564.37	10%	9.92%	0.00	172,429.96	206,223.94	66.79
10 Transportation	89,000.00	17,800.00	20%	20.00%	5,614.83	14,175.22	69,209.95	22.41
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	44,000.00	8,800.00	20%	20.00%	9,805.22	34,194.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,043.94	0.00	N/A	0.00%	1,043.94	0.00	0.00	0.00
29 Flexibility	3,255.52	0.00	N/A	0.00%	3,255.52	0.00	0.00	0.00
61 Building Reserve	35,428.93	0.00	N/A	0.00%	17,228.93	0.00	18,200.00	5.89
Total of All Funds	551,382.29	64,164.37			36,948.44	220,799.96	293,633.89	95.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0596-84602762

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	23 *
M1	SWAN VALLEY 7-8	7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	149,470.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,625.75
D.	At Risk Student	(I-D)	1,658.59
E.	Indian Education For All	(I-E)	652.80
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	625.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,821.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,254.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	32
B.	BASE Budget Limit	(II-B)	301,981.34
C.	Maximum Budget Limit	(II-C)	377,367.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	75,386.12
E.	Adopted Budget	(II-E)	377,367.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	292,538.32
H.	Maximum Budget Limit	(II-H)	366,061.65
I.	Highest Budget Without a Vote	(II-I)	378,653.90
J.	Highest Budget	(II-J)	378,653.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	378,653.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		37,564.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,564.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		378,653.90
1.	BASE Budget Limit	(V-A1)	292,538.32	
2.	Over-BASE Budget	(V-A2)	86,115.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		149,470.94
1.	Direct State Aid Paid By State	(V-B1)	149,470.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,625.75
D.	At Risk Student	(V-D)		1,658.59
E.	Indian Education For All	(V-E)		652.80
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		625.20
H.	Special Education Allowable Cost Payment	(V-H)		9,821.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,427.25
1.	Actual Non-Levy Revenue	(V-J1)	1,427.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		121,041.96
1.	State Guaranteed Tax Base Aid	(V-L1)	933.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	120,108.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		292,538.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		86,115.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		86,115.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.89
1.	District Property Tax Levy Mills	(V-U1)	27.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-84602762

01 General Fund

Adopted Budget	0001	378,653.90

Budget Uses

Expenditure Budget	0002	378,653.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	149,470.94
Quality Educator	3111	7,625.75
At Risk Student	3112	1,658.59
Indian Education For All	3113	652.80
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,821.83
Data For Achievement	3116	625.20
State Guaranteed Tax Base Aid	3120	933.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,427.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	120,108.36		
Over-BASE Levy	1110(c)	86,115.58		
District Tax Levy			1110	206,223.94
Total Estimated Revenues to Fund Adopted Budget			0004	378,653.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	89,000.00

Budget Uses

Expenditure Budget	0002	89,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,886.56
Contingency	0006	1,288.66
Over-Schedule	0011	74,824.78
Fund Balance for Budget	TFS48	23,414.83
Operating Reserve	0961	17,800.00
Unreserved Fund Balance Reappropriated	0970	5,614.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,087.61
State On-Schedule Trans Reimb	3210	7,087.61
District Tax Levy	1110	69,209.95
District Mills	999	22.41
Total Estimated Revenues to Fund Adopted Budget	0004	89,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-84602762

14 Retirement Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,605.22
Operating Reserve	0961	8,800.00
Unreserved Fund Balance Reappropriated	0970	9,805.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	34,194.78
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0596 Swan Valley Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0596-84602762

0596 Swan Valley Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,043.94

Budget Uses

Expenditure Budget	0002	1,043.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,043.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,043.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,043.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-84602762

29 Flexibility Fund

Adopted Budget	0001	3,255.52

Budget Uses

Expenditure Budget	0002	3,255.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,255.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,255.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,255.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-84602762

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0596-84602762

0596 Swan Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	35,428.93
Budget Uses			
Expenditure Budget		0002	35,428.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,228.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,228.93
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,200.00	
District Tax Levy		1110	18,200.00
District Mills		999	5.89
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.89
Total Estimated Revenues to Fund Adopted Budget		0004	35,428.93

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	172	20,583,926

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Plaggemeyer

(Signature) (Date)

Chairperson, School Trustees: Julie Sanders

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,769,298.99	158,930.97	10%	8.98%	0.00	962,897.05	806,401.94	39.18
10 Transportation	333,159.00	66,631.80	20%	20.00%	90,195.32	112,881.60	130,082.08	6.32
11 Bus Depreciation	224,183.98	0.00	N/A	0.00%	110,183.98	0.00	114,000.00	5.54
13 Tuition	5,100.00		N/A		4,122.86	0.00	977.14	0.05
14 Retirement	318,959.00	63,791.80	20%	20.00%	50,195.12	268,763.88		
17 Adult Education	46,374.99	16,231.25	35%	35.00%	8,950.74	0.00	37,424.25	1.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,732.12	0.00	N/A	0.00%	2,246.67	0.00	48,485.45	2.36
29 Flexibility	1,873.90	0.00	N/A	0.00%	1,873.90	0.00	0.00	0.00
61 Building Reserve	59,343.60	0.00	N/A	0.00%	1,453.60	0.00	57,890.00	2.81
Total of All Funds	2,809,025.58	305,585.82			269,222.19	1,344,542.53	1,195,260.86	58.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 172 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	685,105.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,878.90
D.	At Risk Student	(I-D)	2,202.31
E.	Indian Education For All	(I-E)	3,742.72
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	3,584.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	47,481.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,532.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,321.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,356,664.42
C.	Maximum Budget Limit	(II-C)	1,695,289.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	408,060.54
E.	Adopted Budget	(II-E)	1,764,724.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,362,505.46
H.	Maximum Budget Limit	(II-H)	1,702,648.75
I.	Highest Budget Without a Vote	(II-I)	1,769,298.99
J.	Highest Budget	(II-J)	1,769,298.99
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,769,298.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,930.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,930.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,769,298.99
1.	BASE Budget Limit	(V-A1)	1,362,505.46	
2.	Over-BASE Budget	(V-A2)	406,793.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		685,105.73
1.	Direct State Aid Paid By State	(V-B1)	685,105.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,878.90
D.	At Risk Student	(V-D)		2,202.31
E.	Indian Education For All	(V-E)		3,742.72
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		3,584.48
H.	Special Education Allowable Cost Payment	(V-H)		47,481.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,237.57
1.	Actual Non-Levy Revenue	(V-J1)	2,237.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		561,202.23
1.	State Guaranteed Tax Base Aid	(V-L1)	161,593.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	399,608.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,362,505.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		406,793.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		406,793.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.42
U.	Over-BASE Mills	(V-U)		19.76
1.	District Property Tax Levy Mills	(V-U1)	19.76	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,769,298.99

Budget Uses

Expenditure Budget	0002	1,769,298.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	685,105.73
Quality Educator	3111	55,878.90
At Risk Student	3112	2,202.31
Indian Education For All	3113	3,742.72
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	47,481.52
Data For Achievement	3116	3,584.48
State Guaranteed Tax Base Aid	3120	161,593.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,446.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	791.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	399,608.41		
Over-BASE Levy	1110(c)	406,793.53		
District Tax Levy			1110	806,401.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,769,298.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	333,159.00

Budget Uses

Expenditure Budget	0002	333,159.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,881.60
Contingency	0006	0.00
Over-Schedule	0011	220,277.40
Fund Balance for Budget	TFS48	156,827.12
Operating Reserve	0961	66,631.80
Unreserved Fund Balance Reappropriated	0970	90,195.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	56,440.80
State On-Schedule Trans Reimb	3210	56,440.80
District Tax Levy	1110	130,082.08
District Mills	999	6.32
Total Estimated Revenues to Fund Adopted Budget	0004	333,159.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	224,183.98

Budget Uses

Expenditure Budget	0002	224,183.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,183.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,183.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	114,000.00
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	224,183.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
18 FREIGHTLINER 6392	2018	144,825.00	0.00	28,965.00	20,000.00
2017 THOMAS SAFT-6371	2017	128,738.00	20,000.00	25,747.60	20,000.00
17 Thomas C2-3249	2016	92,370.00	33,000.00	18,474.00	15,000.00
Geneva Tb 2500	2015	41,029.00	12,000.00	8,205.80	4,000.00
15 Thomas 6940	2014	90,492.00	69,000.00	18,098.40	15,000.00
13 Bluebird--98111	2013	131,000.00	113,600.00	26,200.00	20,000.00
14 Thomas--3207	2013	120,644.00	107,000.00	24,128.80	20,000.00
12 Bluebird--4619	2012	77,250.00	79,350.00	15,450.00	0.00
00Bluebird-6930	2011	54,000.00	54,000.00	10,800.00	0.00
2011 Thomas -6221	2010	88,052.00	70,441.60	17,610.40	0.00
10 Thomas 7701	2009	87,577.95	85,577.95	17,515.59	0.00
09 Thomas-3702	2008	75,645.00	75,645.00	15,129.00	0.00
Total					114,000.00

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13 Tuition Fund

Adopted Budget	0001	5,100.00

Budget Uses

Expenditure Budget	0002	5,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,122.86
Unreserved Fund Balance Reappropriated	0970	4,122.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	977.14
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	5,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	318,959.00

Budget Uses

Expenditure Budget	0002	318,959.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,986.92
Operating Reserve	0961	63,791.80
Unreserved Fund Balance Reappropriated	0970	50,195.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	268,763.88
Total Estimated Revenues to Fund Adopted Budget	0004	318,959.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	46,374.99

Budget Uses

Expenditure Budget	0002	46,374.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,181.99
Operating Reserve	0961	16,231.25
Unreserved Fund Balance Reappropriated	0970	8,950.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,424.25
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	46,374.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,732.12

Budget Uses

Expenditure Budget	0002	50,732.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,246.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,246.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,485.45
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	50,732.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,873.90

Budget Uses

Expenditure Budget	0002	1,873.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,873.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,873.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,873.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	59,343.60

Budget Uses

Expenditure Budget		0002	59,343.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,453.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,453.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	27,890.00	
District Tax Levy		1110	57,890.00
District Mills		999	2.81
Building Reserves Voted Mills			1.46
Building Reserves Permissive Mills			1.35
Total Estimated Revenues to Fund Adopted Budget		0004	59,343.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2013	300,000.00	10	150,000.00	30,000.00	30,000.00
Total					30,000.00

Budget Report
FY 2019

09 Custer

0189 S Y Elem

Submit ID: 0189-58155110

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	4	N/A	398,329

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Austin Anderson

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0189 S Y Elem

Submit ID: 0189-58155110

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	63,637.62	10,000.00	10%	15.71%	1,012.15	47,299.99	15,325.48	38.47
10 Transportation	2,313.93	173.32	20%	7.49%	0.00	2,313.93	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,610.00	500.00	20%	6.57%	505.02	7,104.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	326.73	0.00	N/A	0.00%	326.73	0.00	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	81,256.39	10,673.32			9,212.01	56,718.90	15,325.48	38.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	33,254.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	83.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	451.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	150.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	255.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	62,719.38
C.	Maximum Budget Limit	(II-C)	77,809.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	62,719.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	63,637.62
H.	Maximum Budget Limit	(II-H)	78,739.63
I.	Highest Budget Without a Vote	(II-I)	63,637.62
J.	Highest Budget	(II-J)	78,739.63
K.	Highest Voted Amount	(II-K)	15,102.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	63,637.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,012.15
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,012.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,012.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		63,637.62
1.	BASE Budget Limit	(V-A1)	63,637.62	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,254.92
1.	Direct State Aid Paid By State	(V-B1)	33,254.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		83.36
H.	Special Education Allowable Cost Payment	(V-H)		451.71
I.	Remaining Fund Balance Available	(V-I)		1,012.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		355.15
1.	Actual Non-Levy Revenue	(V-J1)	355.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,135.33
1.	State Guaranteed Tax Base Aid	(V-L1)	9,809.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,325.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		63,637.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

09 Custer

0189 S Y Elem

Submit ID: 0189-58155110

01 General Fund

Adopted Budget	0001	63,637.62

Budget Uses

Expenditure Budget	0002	63,637.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,012.15
Direct State Aid	3110	33,254.92
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	451.71
Data For Achievement	3116	83.36
State Guaranteed Tax Base Aid	3120	9,809.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	347.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,325.48		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	15,325.48
Total Estimated Revenues to Fund Adopted Budget			0004	63,637.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,313.93

Budget Uses

Expenditure Budget	0002	2,313.93
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,103.57
Contingency	0006	210.36
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	173.32
Operating Reserve	0961	173.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,156.96
State On-Schedule Trans Reimb	3210	1,156.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,313.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

0189 S Y Elem

Submit ID: 0189-58155110

14 Retirement Fund

Adopted Budget	0001	7,610.00

Budget Uses

Expenditure Budget	0002	7,610.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,005.02
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	505.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,104.98
Total Estimated Revenues to Fund Adopted Budget	0004	7,610.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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Submit ID: 0189-58155110

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	326.73

Budget Uses

Expenditure Budget	0002	326.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	326.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	326.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	326.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

09 Custer

0189 S Y Elem

Submit ID: 0189-58155110

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	599	N/A	11,001,712

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tammy Tulberg

(Signature) (Date)

Chairperson, School Trustees: Jennifer Long

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,822,141.27	386,794.29	10%	10.12%	14,278.55	2,875,483.38	932,379.34	84.74
10 Transportation	259,964.17	42,399.16	20%	16.31%	0.00	22,045.91	237,918.26	21.63
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,359.65		N/A		23,359.65	300.00	0.00	0.00
14 Retirement	486,000.00	97,200.00	20%	20.00%	31,949.27	454,050.73		
17 Adult Education	65,940.49	0.00	35%	0.00%	65,940.49	750.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,790.57	0.00	N/A	0.00%	3,790.57	25.00	19,975.00	1.82
29 Flexibility	16,916.24	0.00	N/A	0.00%	16,716.24	200.00	0.00	0.00
61 Building Reserve	5,152.32	0.00	N/A	0.00%	5,152.32	0.00	0.00	0.00
Total of All Funds	4,703,264.71	526,393.45			161,187.09	3,352,855.02	1,190,272.60	108.19

50 Debt Service								
Tax Jurisdiction								
SD#23	521.08	0.00	20-9-438	0.00%	521.08	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	476
M1	TARGET RANGE 7-8	123

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,646,696.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,157.50
D.	At Risk Student	(I-D)	14,998.84
E.	Indian Education For All	(I-E)	13,034.24
F.	American Indian Achievement Gap	(I-F)	8,346.00
G.	Data For Achievement	(I-G)	12,483.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	132,887.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,491.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	599
B.	BASE Budget Limit	(II-B)	3,299,124.93
C.	Maximum Budget Limit	(II-C)	4,111,462.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	495,794.51
E.	Adopted Budget	(II-E)	3,794,919.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,323,171.07
H.	Maximum Budget Limit	(II-H)	4,139,680.86
I.	Highest Budget Without a Vote	(II-I)	3,822,141.27
J.	Highest Budget	(II-J)	4,139,680.86
K.	Highest Voted Amount	(II-K)	317,539.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,822,141.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		382,214.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,580.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,580.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,278.55
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	3,175.69	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,102.86	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		401,072.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,822,141.27
1.	BASE Budget Limit	(V-A1)	3,323,171.07	
2.	Over-BASE Budget	(V-A2)	498,970.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,646,696.82
1.	Direct State Aid Paid By State	(V-B1)	1,646,696.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,157.50
D.	At Risk Student	(V-D)		14,998.84
E.	Indian Education For All	(V-E)		13,034.24
F.	American Indian Achievement Gap	(V-F)		8,346.00
G.	Data For Achievement	(V-G)		12,483.16
H.	Special Education Allowable Cost Payment	(V-H)		132,887.81
I.	Remaining Fund Balance Available	(V-I)		11,102.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,661.04
1.	Actual Non-Levy Revenue	(V-J1)	13,661.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,328,802.80
1.	State Guaranteed Tax Base Aid	(V-L1)	892,217.97	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	436,584.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,323,171.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,175.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	3,175.69	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		495,794.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		498,970.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.07
1.	District Property Tax Levy Mills	(V-U1)	45.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

01 General Fund

Adopted Budget	0001	3,822,141.27

Budget Uses

Expenditure Budget	0002	3,822,141.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,278.55
Direct State Aid	3110	1,646,696.82
Quality Educator	3111	141,157.50
At Risk Student	3112	14,998.84
Indian Education For All	3113	13,034.24
American Indian Achievement Gap	3114	8,346.00
State Spec Ed Allowable Cost Pymt to Districts	3115	132,887.81
Data For Achievement	3116	12,483.16
State Guaranteed Tax Base Aid	3120	892,217.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,661.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	436,584.83		
Over-BASE Levy	1110(c)	495,794.51		
District Tax Levy			1110	932,379.34
Total Estimated Revenues to Fund Adopted Budget			0004	3,822,141.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	259,964.17

Budget Uses

Expenditure Budget	0002	259,964.17
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,041.74
Contingency	0006	2,004.17
Over-Schedule	0011	237,918.26
Fund Balance for Budget	TFS48	42,399.16
Operating Reserve	0961	42,399.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,022.95
State On-Schedule Trans Reimb	3210	11,022.96
District Tax Levy	1110	237,918.26
District Mills	999	21.63
Total Estimated Revenues to Fund Adopted Budget	0004	259,964.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

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0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	23,359.65

Budget Uses

Expenditure Budget	0002	23,359.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,359.65
Unreserved Fund Balance Reappropriated	0970	23,359.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,359.65
Estimated Revenues Exceeding Adopted Budget	0004a	300.00

Budget Report
FY 2019

32 Missoula

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0593 Target Range Elem

14 Retirement Fund

Adopted Budget	0001	486,000.00

Budget Uses

Expenditure Budget	0002	486,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,149.27
Operating Reserve	0961	97,200.00
Unreserved Fund Balance Reappropriated	0970	31,949.27

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	452,550.73
Total Estimated Revenues to Fund Adopted Budget	0004	486,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	65,940.49

Budget Uses

Expenditure Budget	0002	65,940.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,940.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,940.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,940.49
Estimated Revenues Exceeding Adopted Budget	0004a	750.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,790.57

Budget Uses

Expenditure Budget	0002	23,790.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,790.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,790.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,975.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	23,790.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

29 Flexibility Fund

Adopted Budget	0001	16,916.24

Budget Uses

Expenditure Budget	0002	16,916.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,716.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,716.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,916.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

50 Debt Service Fund

SD#23

Taxable Value		11,001,712.00
Adopted Budget	0001	521.08

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	521.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	521.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	521.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	521.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

Submit ID: 0593-01878943

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	5,152.32

Budget Uses

Expenditure Budget		0002	5,152.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,152.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,152.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,152.32

Budget Report
FY 2019

40 Prairie

Submit ID: 0726-29586083

0726 Terry K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 111	46	5,276,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Kalmback

(Signature) (Date)

Chairperson, School Trustees: Sharilyn Kortum

(Signature) (Date)

County Superintendent: Jamie Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-29586083

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,618,403.97	157,317.05	10%	9.72%	0.00	946,970.21	671,433.76	127.26
10 Transportation	150,853.28	30,170.66	20%	20.00%	20,345.06	50,165.28	80,342.94	15.23
11 Bus Depreciation	92,614.88	0.00	N/A	0.00%	60,040.08	0.00	32,574.80	6.17
13 Tuition	5,000.00		N/A		2,532.42	0.00	2,467.58	0.47
14 Retirement	215,865.00	43,173.00	20%	20.00%	26,814.52	189,050.48		
17 Adult Education	16,383.09	0.00	35%	0.00%	16,231.95	125.00	26.14	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,690.42	0.00	N/A	0.00%	22,590.42	100.00	20,000.00	3.79
29 Flexibility	239,704.52	0.00	N/A	0.00%	198,204.52	41,500.00	0.00	0.00
61 Building Reserve	145,076.27	0.00	N/A	0.00%	99,176.27	0.00	45,900.00	8.70
Total of All Funds	2,526,591.43	230,660.71			445,935.24	1,227,910.97	852,745.22	161.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

40 Prairie

Submit ID: 0726-29586083

0726 Terry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	91 *
M1	TERRY 7-8	20 *
H1	TERRY HS 9-12	46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	646,201.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,410.00
D.	At Risk Student	(I-D)	5,720.81
E.	Indian Education For All	(I-E)	3,416.32
F.	American Indian Achievement Gap	(I-F)	2,782.00
G.	Data For Achievement	(I-G)	3,271.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	28,504.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,478.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,055.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,005.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	159
B.	BASE Budget Limit	(II-B)	1,249,803.03
C.	Maximum Budget Limit	(II-C)	1,553,521.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	349,559.57
E.	Adopted Budget	(II-E)	1,609,362.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,273,010.81
H.	Maximum Budget Limit	(II-H)	1,583,728.50
I.	Highest Budget Without a Vote	(II-I)	1,618,403.97
J.	Highest Budget	(II-J)	1,618,403.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,618,403.97

Budget Report
FY 2019

40 Prairie

Submit ID: 0726-29586083

0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,317.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,317.05

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,981.00	8,523.34	28,504.34
B.	Special Education RSBG to Coop	5,169.57	2,308.74	7,478.31
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,060.23	4,332.83	14,393.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	648,949.00	327,738.50	976,687.50
		805,266.00	640,374.50	1,445,640.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	284,258.90	226,052.20	510,311.10
H.	Special Education in BASE@40%	10,060.23	4,332.83	14,393.06
I.	Subsidized BASE Amount	294,319.13	230,385.03	524,704.16
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,618,403.97
1.	BASE Budget Limit	(V-A1)	1,273,010.81	
2.	Over-BASE Budget	(V-A2)	345,393.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		646,201.30
1.	Direct State Aid Paid By State	(V-B1)	646,201.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,410.00
D.	At Risk Student	(V-D)		5,720.81
E.	Indian Education For All	(V-E)		3,416.32
F.	American Indian Achievement Gap	(V-F)		2,782.00
G.	Data For Achievement	(V-G)		3,271.88

H.	Special Education Allowable Cost Payment	(V-H)		28,504.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,204.06
1.	Actual Non-Levy Revenue	(V-J1)	2,267.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	3,936.12	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		518,500.10
1.	State Guaranteed Tax Base Aid	(V-L1)	192,459.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	326,040.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,273,010.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		345,393.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		345,393.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.61
T.	BASE Mills - High School	(V-T)		22.19
U.	Over-BASE Mills	(V-U)		65.46
1.	District Property Tax Levy Mills	(V-U1)	65.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,618,403.97

Budget Uses

Expenditure Budget	0002	1,618,403.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	646,201.30
Quality Educator	3111	58,410.00
At Risk Student	3112	5,720.81
Indian Education For All	3113	3,416.32
American Indian Achievement Gap	3114	2,782.00
State Spec Ed Allowable Cost Pymt to Districts	3115	28,504.34
Data For Achievement	3116	3,271.88
State Guaranteed Tax Base Aid	3120	192,459.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,250.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	17.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	3,936.12
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	326,040.60		
Over-BASE Levy	1110(c)	345,393.16		
District Tax Levy			1110	671,433.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,618,403.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,853.28

Budget Uses

Expenditure Budget	0002	150,853.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,604.80
Contingency	0006	4,560.48
Over-Schedule	0011	100,688.00
Fund Balance for Budget	TFS48	50,515.72
Operating Reserve	0961	30,170.66
Unreserved Fund Balance Reappropriated	0970	20,345.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,082.64
State On-Schedule Trans Reimb	3210	25,082.64
District Tax Levy	1110	80,342.94
District Mills	999	15.23
Total Estimated Revenues to Fund Adopted Budget	0004	150,853.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0726 Terry K-12 Schools

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11 Bus Depreciation Fund

Adopted Budget	0001	92,614.88

Budget Uses

Expenditure Budget	0002	92,614.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,040.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,040.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,574.80
District Mills	999	6.17
Total Estimated Revenues to Fund Adopted Budget	0004	92,614.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Thomas C2 Bus	2018	70,000.00	0.00	14,000.00	0.00
2014 INTERNATIONAL	2014	95,454.20	0.00	19,090.84	0.00
2008 CHEVY MICROBIRD	2008	51,500.00	10,300.00	10,300.00	10,300.00
2005 INTERNATIONAL	2005	55,800.00	33,480.00	11,160.00	11,160.00
2002 FREIGHTLINER	2002	55,574.00	44,459.20	11,114.80	11,114.80
1997 CHEVY BLUEBIRD	1997	53,191.00	79,786.50	N/A	NA
Total					32,574.80

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13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,532.42
Unreserved Fund Balance Reappropriated	0970	2,532.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,467.58
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	215,865.00

Budget Uses

Expenditure Budget	0002	215,865.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,987.52
Operating Reserve	0961	43,173.00
Unreserved Fund Balance Reappropriated	0970	26,814.52

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	188,850.48
Total Estimated Revenues to Fund Adopted Budget	0004	215,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,383.09

Budget Uses

Expenditure Budget	0002	16,383.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,231.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,231.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	125.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26.14
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,383.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,690.42

Budget Uses

Expenditure Budget	0002	42,690.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,590.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,590.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.79
Total Estimated Revenues to Fund Adopted Budget	0004	42,690.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	239,704.52

Budget Uses

Expenditure Budget	0002	239,704.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	198,204.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,204.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	40,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	239,704.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0726 Terry K-12 Schools

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0726 Terry K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	145,076.27

Budget Uses

Expenditure Budget		0002	145,076.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,176.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,176.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,900.00	
District Tax Levy		1110	45,900.00
District Mills		999	8.70
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.70
Total Estimated Revenues to Fund Adopted Budget		0004	145,076.27

Budget Report
FY 2019

45 Sanders

Submit ID: 0804-17312622

0804 Thompson Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	301	N/A	14,857,078

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

Submit ID: 0804-17312622

0804 Thompson Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,200,106.48	198,543.95	10%	9.02%	0.00	1,157,397.29	1,042,709.19	70.19
10 Transportation	456,948.00	91,389.60	20%	20.00%	20,075.26	146,898.40	289,974.34	19.52
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	51,322.00		N/A		0.00	0.00	51,322.00	3.45
14 Retirement	330,000.00	66,000.00	20%	20.00%	41,082.36	288,917.64		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	30,159.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,103.25	0.00	N/A	0.00%	9,103.25	0.00	50,000.00	3.37
29 Flexibility	10.18	0.00	N/A	0.00%	10.18	0.00	0.00	0.00
61 Building Reserve	8.16	0.00	N/A	0.00%	8.16	0.00	0.00	0.00
Total of All Funds	3,108,498.07	359,783.55			100,439.12	1,593,213.33	1,434,005.53	96.53

50 Debt Service								
Tax Jurisdiction								
2020	43,670.00	0.00	20-9-438	0.00%	303.21	0.00	43,366.79	2.92

Budget Report
FY 2019

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Submit ID: 0804-17312622

0804 Thompson Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	230
M1	THOMPSON FALLS 7-8	71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	866,399.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,809.15
D.	At Risk Student	(I-D)	16,533.02
E.	Indian Education For All	(I-E)	6,549.76
F.	American Indian Achievement Gap	(I-F)	3,424.00
G.	Data For Achievement	(I-G)	6,272.84
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	89,108.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,107.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,136.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	284
B.	BASE Budget Limit	(II-B)	1,671,611.23
C.	Maximum Budget Limit	(II-C)	2,088,633.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.00
E.	Adopted Budget	(II-E)	2,080,731.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,790,986.47
H.	Maximum Budget Limit	(II-H)	2,241,166.64
I.	Highest Budget Without a Vote	(II-I)	2,200,106.48
J.	Highest Budget	(II-J)	2,241,166.64
K.	Highest Voted Amount	(II-K)	41,060.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,200,106.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,543.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,543.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,200,106.48
1.	BASE Budget Limit	(V-A1)	1,790,986.47	
2.	Over-BASE Budget	(V-A2)	409,120.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		866,399.32
1.	Direct State Aid Paid By State	(V-B1)	866,399.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,809.15
D.	At Risk Student	(V-D)		16,533.02
E.	Indian Education For All	(V-E)		6,549.76
F.	American Indian Achievement Gap	(V-F)		3,424.00
G.	Data For Achievement	(V-G)		6,272.84
H.	Special Education Allowable Cost Payment	(V-H)		89,108.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,200.21
1.	Actual Non-Levy Revenue	(V-J1)	1,200.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		724,689.58
1.	State Guaranteed Tax Base Aid	(V-L1)	91,100.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	633,589.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,790,986.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,120.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.54
1.	District Property Tax Levy Mills	(V-U1)	27.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

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01 General Fund

Adopted Budget	0001	2,200,106.48

Budget Uses

Expenditure Budget	0002	2,200,106.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	866,399.32
Quality Educator	3111	76,809.15
At Risk Student	3112	16,533.02
Indian Education For All	3113	6,549.76
American Indian Achievement Gap	3114	3,424.00
State Spec Ed Allowable Cost Pymt to Districts	3115	89,108.59
Data For Achievement	3116	6,272.84
State Guaranteed Tax Base Aid	3120	91,100.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,200.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	633,589.18		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	1,042,709.19
Total Estimated Revenues to Fund Adopted Budget			0004	2,200,106.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	456,948.00

Budget Uses

Expenditure Budget	0002	456,948.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	133,317.64
Contingency	0006	13,331.76
Over-Schedule	0011	310,298.60
Fund Balance for Budget	TFS48	111,464.86
Operating Reserve	0961	91,389.60
Unreserved Fund Balance Reappropriated	0970	20,075.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	249.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	73,324.70
State On-Schedule Trans Reimb	3210	73,324.70
District Tax Levy	1110	289,974.34
District Mills	999	19.52
Total Estimated Revenues to Fund Adopted Budget	0004	456,948.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	51,322.00

Budget Uses

Expenditure Budget	0002	51,322.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,322.00
District Mills	999	3.45
Total Estimated Revenues to Fund Adopted Budget	0004	51,322.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,082.36
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	41,082.36

Estimated Funding Sources

Interest Earnings	1510	242.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	288,675.64
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,009.91
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	30,159.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	19,159.91

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	59,103.25

Budget Uses

Expenditure Budget	0002	59,103.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,103.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,103.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	59,103.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	10.18

Budget Uses

Expenditure Budget	0002	10.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

2020

Taxable Value		14,857,078.00
Adopted Budget	0001	43,670.00

Budget Uses

Expenditure Budget	0002	43,670.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	303.21
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	303.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,366.79
Jurisdiction Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	43,670.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/07/2005	06/30/2020	440,000.00	40,000.00	40,000.00	3,320.00	350.00
Total Bond Requirements							43,670.00
Total Debt Service Requirements						0002	43,670.00

61 Building Reserve Fund

Adopted Budget		0001	8.16

Budget Uses

Expenditure Budget		0002	8.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	8.16

Budget Report
FY 2019

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0805 Thompson Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	182	15,057,235

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,753,358.65	168,512.72	10%	9.61%	0.00	1,087,523.89	665,834.76	44.23
10 Transportation	265,950.00	48,000.00	20%	18.05%	16,023.24	78,965.06	170,961.70	11.35
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	31,410.00		N/A		399.38	0.00	31,010.62	2.06
14 Retirement	250,000.00	50,000.00	20%	20.00%	74,964.90	175,035.10		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	19,607.39	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84,570.25	0.00	N/A	0.00%	34,570.25	0.00	50,000.00	3.32
29 Flexibility	4.58	0.00	N/A	0.00%	4.58	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,396,293.48	270,362.72			145,569.74	1,341,524.05	917,807.08	60.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 182

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	716,609.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,816.70
D.	At Risk Student	(I-D)	9,740.81
E.	Indian Education For All	(I-E)	3,960.32
F.	American Indian Achievement Gap	(I-F)	2,996.00
G.	Data For Achievement	(I-G)	3,792.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	34,882.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,134.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,442.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,379,138.59
C.	Maximum Budget Limit	(II-C)	1,719,078.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	355,355.77
E.	Adopted Budget	(II-E)	1,734,494.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,406,317.94
H.	Maximum Budget Limit	(II-H)	1,753,358.65
I.	Highest Budget Without a Vote	(II-I)	1,753,358.65
J.	Highest Budget	(II-J)	1,753,358.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,753,358.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,512.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,512.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,753,358.65
1.	BASE Budget Limit	(V-A1)	1,406,317.94	
2.	Over-BASE Budget	(V-A2)	347,040.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		716,609.17
1.	Direct State Aid Paid By State	(V-B1)	716,609.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,816.70
D.	At Risk Student	(V-D)		9,740.81
E.	Indian Education For All	(V-E)		3,960.32
F.	American Indian Achievement Gap	(V-F)		2,996.00
G.	Data For Achievement	(V-G)		3,792.88
H.	Special Education Allowable Cost Payment	(V-H)		34,882.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,204.02
1.	Actual Non-Levy Revenue	(V-J1)	1,204.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		582,315.61
1.	State Guaranteed Tax Base Aid	(V-L1)	263,521.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	318,794.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,406,317.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,040.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,040.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.18
U.	Over-BASE Mills	(V-U)		23.05
1.	District Property Tax Levy Mills	(V-U1)	23.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

45 Sanders

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0805 Thompson Falls H S

01 General Fund

Adopted Budget	0001	1,753,358.65

Budget Uses

Expenditure Budget	0002	1,753,358.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	716,609.17
Quality Educator	3111	50,816.70
At Risk Student	3112	9,740.81
Indian Education For All	3113	3,960.32
American Indian Achievement Gap	3114	2,996.00
State Spec Ed Allowable Cost Pymt to Districts	3115	34,882.43
Data For Achievement	3116	3,792.88
State Guaranteed Tax Base Aid	3120	263,521.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,204.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	318,794.05		
Over-BASE Levy	1110(c)	347,040.71		
District Tax Levy			1110	665,834.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,753,358.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,950.00

Budget Uses

Expenditure Budget	0002	265,950.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,786.42
Contingency	0006	7,178.64
Over-Schedule	0011	186,984.94
Fund Balance for Budget	TFS48	64,023.24
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	16,023.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	39,482.53
State On-Schedule Trans Reimb	3210	39,482.53
District Tax Levy	1110	170,961.70
District Mills	999	11.35
Total Estimated Revenues to Fund Adopted Budget	0004	265,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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45 Sanders

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0805 Thompson Falls H S

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
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13 Tuition Fund

Adopted Budget	0001	31,410.00

Budget Uses

Expenditure Budget	0002	31,410.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	399.38
Unreserved Fund Balance Reappropriated	0970	399.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,010.62
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	31,410.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,964.90
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	74,964.90

Estimated Funding Sources

Interest Earnings	1510	230.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,805.10
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,457.39
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	19,607.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,607.39

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	84,570.25

Budget Uses

Expenditure Budget	0002	84,570.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,570.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,570.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	84,570.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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29 Flexibility Fund

Adopted Budget	0001	4.58

Budget Uses

Expenditure Budget	0002	4.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0360-83290198

0360 Three Forks Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	512	N/A	10,084,551

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	417	N/A	7,764,762
Non-located - 04 Broadwater	88	N/A	2,074,946
Non-located - 22 Jefferson	7	N/A	244,843

The final budget is approved as set forth in this document.

Certification

District Clerk: Randi Strickland

(Signature) (Date)

Chairperson, School Trustees: Dale Kober

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0360 Three Forks Elem

Submit ID: 0360-83290198

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,153,945.67	316,431.73	10%	10.03%	126,076.12	2,339,726.25	688,143.30	68.25
10 Transportation	239,300.00	35,911.74	20%	15.01%	0.00	82,790.40	156,509.60	15.52
11 Bus Depreciation	172,360.17	0.00	N/A	0.00%	113,164.17	0.00	59,196.00	5.87
13 Tuition	139,826.00		N/A		24,203.92	0.00	115,622.08	11.47
14 Retirement	380,000.00	59,906.47	20%	15.76%	0.00	380,000.00		
17 Adult Education	30,000.00	0.00	35%	0.00%	13,454.69	0.00	16,545.31	1.64
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,691.79	0.00	N/A	0.00%	5,691.79	0.00	25,000.00	2.48
29 Flexibility	2,839.21	0.00	N/A	0.00%	2,839.21	0.00	0.00	0.00
61 Building Reserve	66,058.41	0.00	N/A	0.00%	3,858.41	0.00	62,200.00	6.17
Total of All Funds	4,215,021.25	412,249.94			289,288.31	2,802,516.65	1,123,216.29	111.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0360-83290198

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	387
M1	THREE FORKS 7-8	125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,430,080.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,013.62
D.	At Risk Student	(I-D)	12,013.15
E.	Indian Education For All	(I-E)	11,141.12
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	10,670.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	102,789.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,465.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	472
B.	BASE Budget Limit	(II-B)	2,583,116.93
C.	Maximum Budget Limit	(II-C)	3,213,634.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	2,936,857.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,856,598.58
H.	Maximum Budget Limit	(II-H)	3,558,129.01
I.	Highest Budget Without a Vote	(II-I)	3,153,945.67
J.	Highest Budget	(II-J)	3,558,129.01
K.	Highest Voted Amount	(II-K)	404,183.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,153,945.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		315,394.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,037.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	1,037.16	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		126,076.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	126,076.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		442,507.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,153,945.67
1.	BASE Budget Limit	(V-A1)	2,856,598.58	
2.	Over-BASE Budget	(V-A2)	297,347.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,430,080.31
1.	Direct State Aid Paid By State	(V-B1)	1,430,080.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,013.62
D.	At Risk Student	(V-D)		12,013.15
E.	Indian Education For All	(V-E)		11,141.12
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		10,670.08
H.	Special Education Allowable Cost Payment	(V-H)		102,789.12
I.	Remaining Fund Balance Available	(V-I)		126,076.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,407.45
1.	Actual Non-Levy Revenue	(V-J1)	15,407.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,028,979.61
1.	State Guaranteed Tax Base Aid	(V-L1)	638,183.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	390,796.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,856,598.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,347.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.49
1.	District Property Tax Levy Mills	(V-U1)	29.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

16 Gallatin

Submit ID: 0360-83290198

0360 Three Forks Elem

01 General Fund

Adopted Budget	0001	3,153,945.67

Budget Uses

Expenditure Budget	0002	2,581,297.92
Add To Fund Balance	0003	572,647.75
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	126,076.12
Direct State Aid	3110	1,430,080.31
Quality Educator	3111	119,013.62
At Risk Student	3112	12,013.15
Indian Education For All	3113	11,141.12
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	102,789.12
Data For Achievement	3116	10,670.08
State Guaranteed Tax Base Aid	3120	638,183.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,157.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	250.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	390,796.21		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	688,143.30
Total Estimated Revenues to Fund Adopted Budget			0004	3,153,945.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	239,300.00

Budget Uses

Expenditure Budget	0002	239,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	75,264.00
Contingency	0006	7,526.40
Over-Schedule	0011	156,509.60
Fund Balance for Budget	TFS48	35,911.74
Operating Reserve	0961	35,911.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	41,395.20
State On-Schedule Trans Reimb	3210	41,395.20
District Tax Levy	1110	156,509.60
District Mills	999	15.52
Total Estimated Revenues to Fund Adopted Budget	0004	239,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

11 Bus Depreciation Fund

Adopted Budget	0001	172,360.17

Budget Uses

Expenditure Budget	0002	172,360.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,164.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,164.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,196.00
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	172,360.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 International	2014	48,566.45	37,955.32	9,713.29	9,713.00
2014 International	2013	48,566.45	42,853.16	9,713.29	9,713.00
2013 International	2012	67,152.12	66,562.48	13,430.42	13,430.00
2005 Bluebird Activity Bus	2011	46,900.00	60,480.00	9,380.00	9,380.00
2012 International	2011	37,708.20	33,166.56	7,541.64	7,541.00
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	71,800.00	10,050.00	3,575.00
2011 INTERNATIONAL	2010	55,346.00	77,175.00	11,069.20	5,844.00
Total					59,196.00

Budget Report
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0360 Three Forks Elem

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13 Tuition Fund

Adopted Budget	0001	139,826.00

Budget Uses

Expenditure Budget	0002	139,826.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,203.92
Unreserved Fund Balance Reappropriated	0970	24,203.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,622.08
District Mills	999	11.47
Total Estimated Revenues to Fund Adopted Budget	0004	139,826.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

14 Retirement Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,906.47
Operating Reserve	0961	59,906.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	380,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,454.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,454.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,545.31
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,691.79

Budget Uses

Expenditure Budget	0002	30,691.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,691.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,691.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	30,691.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

29 Flexibility Fund

Adopted Budget	0001	2,839.21

Budget Uses

Expenditure Budget	0002	2,839.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,839.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,839.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,839.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

61 Building Reserve Fund

Adopted Budget		0001	66,058.41

Budget Uses

Expenditure Budget		0002	66,058.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,858.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,858.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	62,200.00	
District Tax Levy		1110	62,200.00
District Mills		999	6.17
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.17
Total Estimated Revenues to Fund Adopted Budget		0004	66,058.41

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	199	9,914,695

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	177	7,839,749
Non-located - 04 Broadwater	N/A	22	2,074,946

The final budget is approved as set forth in this document.

Certification

District Clerk: Randi Strickland

(Signature) (Date)

Chairperson, School Trustees: Dale Kober

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
16 Gallatin
0361 Three Forks H S

Submit ID: 0361-84255958

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,689,574.79	166,080.05	10%	9.83%	0.00	1,273,974.68	415,600.11	41.90
10 Transportation	84,316.00	0.00	20%	0.00%	0.00	33,097.67	51,218.33	5.17
11 Bus Depreciation	89,450.69	0.00	N/A	0.00%	63,788.69	0.00	25,662.00	2.59
13 Tuition	49,000.00		N/A		0.00	0.00	49,000.00	4.94
14 Retirement	273,500.00	54,700.00	20%	20.00%	22,561.75	250,938.25		
17 Adult Education	51,125.21	0.00	35%	0.00%	51,125.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,343.65	0.00	N/A	0.00%	1,343.65	0.00	0.00	0.00
29 Flexibility	12,349.80	0.00	N/A	0.00%	12,349.80	0.00	0.00	0.00
61 Building Reserve	38,735.80	0.00	N/A	0.00%	5,135.80	0.00	33,600.00	3.39
Total of All Funds	2,289,395.94	220,780.05			156,304.90	1,558,010.60	575,080.44	57.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0361-84255958

0361 Three Forks H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 199

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	770,113.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,481.38
D.	At Risk Student	(I-D)	3,125.62
E.	Indian Education For All	(I-E)	4,330.24
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	4,147.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	39,951.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,980.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,387,630.27
C.	Maximum Budget Limit	(II-C)	1,720,995.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	1,588,097.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,492,723.74
H.	Maximum Budget Limit	(II-H)	1,851,276.57
I.	Highest Budget Without a Vote	(II-I)	1,689,574.79
J.	Highest Budget	(II-J)	1,851,276.57
K.	Highest Voted Amount	(II-K)	161,701.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,689,574.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		166,080.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		166,080.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,689,574.79
1.	BASE Budget Limit	(V-A1)	1,492,723.74	
2.	Over-BASE Budget	(V-A2)	196,851.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		770,113.73
1.	Direct State Aid Paid By State	(V-B1)	770,113.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,481.38
D.	At Risk Student	(V-D)		3,125.62
E.	Indian Education For All	(V-E)		4,330.24
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		4,147.16
H.	Special Education Allowable Cost Payment	(V-H)		39,951.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,938.31
1.	Actual Non-Levy Revenue	(V-J1)	8,938.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		615,208.06
1.	State Guaranteed Tax Base Aid	(V-L1)	396,459.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	218,749.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,492,723.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,851.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		22.05
U.	Over-BASE Mills	(V-U)		19.85
1.	District Property Tax Levy Mills	(V-U1)	19.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

01 General Fund

Adopted Budget	0001	1,689,574.79

Budget Uses

Expenditure Budget	0002	1,689,574.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	770,113.73
Quality Educator	3111	46,481.38
At Risk Student	3112	3,125.62
Indian Education For All	3113	4,330.24
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	39,951.24
Data For Achievement	3116	4,147.16
State Guaranteed Tax Base Aid	3120	396,459.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,938.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	218,749.06		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	415,600.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,689,574.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	84,316.00

Budget Uses

Expenditure Budget	0002	74,183.00
Add To Fund Balance	0003	10,133.00

Transportation Schedule Data

On-Schedule	0005	30,088.79
Contingency	0006	3,008.88
Over-Schedule	0011	51,218.33
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	16,548.83
State On-Schedule Trans Reimb	3210	16,548.84
District Tax Levy	1110	51,218.33
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	84,316.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

11 Bus Depreciation Fund

Adopted Budget	0001	89,450.69

Budget Uses

Expenditure Budget	0002	89,450.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,788.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,788.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,662.00
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	89,450.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 International	2014	23,920.79	19,136.64	4,784.16	4,784.00
Intl ICRP	2014	29,700.00	23,760.00	5,940.00	5,940.00
2014 International	2013	23,920.79	22,836.64	4,784.16	4,784.00
2005 Bluebird Activity Bus	2011	21,450.00	28,940.00	4,290.00	3,235.00
2012 International	2011	17,745.04	18,881.04	3,549.01	3,549.00
2001 Blubird Activity Bus	2010	24,750.00	35,709.56	4,950.00	1,415.00
2011 International	2010	27,260.00	38,935.00	5,452.00	1,955.00
Total					25,662.00

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

13 Tuition Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,000.00
District Mills	999	4.94
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

14 Retirement Fund

Adopted Budget	0001	273,500.00

Budget Uses

Expenditure Budget	0002	273,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,261.75
Operating Reserve	0961	54,700.00
Unreserved Fund Balance Reappropriated	0970	22,561.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,938.25
Total Estimated Revenues to Fund Adopted Budget	0004	273,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

17 Adult Education Fund

Adopted Budget	0001	51,125.21

Budget Uses

Expenditure Budget	0002	51,125.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,125.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,125.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,125.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,343.65

Budget Uses

Expenditure Budget	0002	1,343.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,343.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,343.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,343.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,349.80

Budget Uses

Expenditure Budget	0002	12,349.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,349.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,349.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,349.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-84255958

61 Building Reserve Fund

Adopted Budget		0001	38,735.80

Budget Uses

Expenditure Budget		0002	38,735.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,135.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,135.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,600.00	
District Tax Levy		1110	33,600.00
District Mills		999	3.39
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.39
Total Estimated Revenues to Fund Adopted Budget		0004	38,735.80

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 473	232	13,972,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pam Watson

(Signature) (Date)

Chairperson, School Trustees: Shaun Scott

(Signature) (Date)

County Superintendent: Douglas Ellis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,275,324.67	521,080.57	10%	9.88%	0.00	3,466,018.92	1,809,305.75	129.49
10 Transportation	593,975.00	118,795.00	20%	20.00%	230,776.76	139,863.84	223,334.40	15.98
11 Bus Depreciation	263,058.73	0.00	N/A	0.00%	205,148.73	500.00	57,410.00	4.11
13 Tuition	31,890.00		N/A		1,190.29	0.00	30,699.71	2.20
14 Retirement	770,865.00	154,173.00	20%	20.00%	114,570.54	656,294.46		
17 Adult Education	42,900.18	0.00	35%	0.00%	35,949.18	0.00	6,951.00	0.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	145,364.36	0.00	N/A	0.00%	95,364.36	0.00	50,000.00	3.58
29 Flexibility	241,298.42	0.00	N/A	0.00%	241,298.42	0.00	0.00	0.00
61 Building Reserve	148,187.90	0.00	N/A	0.00%	73,187.90	0.00	75,000.00	5.37
Total of All Funds	7,512,864.26	794,048.57			997,486.18	4,262,677.22	2,252,700.86	161.23

50 Debt Service **Tax Jurisdiction**								
01	362,142.78	0.00	20-9-438	0.00%	2,169.13	0.00	359,973.65	25.76

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	361 *
M1	TOWNSEND 7-8	112 *
H1	BROADWATER HS 9-12	232

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,197,680.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	191,162.95
D.	At Risk Student	(I-D)	18,562.32
E.	Indian Education For All	(I-E)	15,340.80
F.	American Indian Achievement Gap	(I-F)	7,490.00
G.	Data For Achievement	(I-G)	14,692.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	106,001.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	35,333.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,711.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,361.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	688
B.	BASE Budget Limit	(II-B)	4,167,977.19
C.	Maximum Budget Limit	(II-C)	5,192,484.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	5,100,308.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,342,993.17
H.	Maximum Budget Limit	(II-H)	5,411,096.59
I.	Highest Budget Without a Vote	(II-I)	5,275,324.67
J.	Highest Budget	(II-J)	5,411,096.59
K.	Highest Voted Amount	(II-K)	135,771.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,275,324.67

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		521,080.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		521,080.57

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	71,069.04	34,932.24	106,001.28
B.	Special Education RSBG to Coop	23,689.68	11,644.08	35,333.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	37,903.49	18,630.53	56,534.02

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	166,741.00	312,636.00	479,377.00
F.	100% Of Per Student Entitlement	2,794,981.00	1,642,154.00	4,437,135.00
		2,961,722.00	1,954,790.00	4,916,512.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,045,487.87	690,040.87	1,735,528.74
H.	Special Education in BASE@40%	37,903.49	18,630.53	56,534.02
I.	Subsidized BASE Amount	1,083,391.36	708,671.40	1,792,062.76
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,275,324.67
1.	BASE Budget Limit	(V-A1)	4,342,993.17	
2.	Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,197,680.86
1.	Direct State Aid Paid By State	(V-B1)	2,197,680.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		191,162.95
D.	At Risk Student	(V-D)		18,562.32
E.	Indian Education For All	(V-E)		15,340.80
F.	American Indian Achievement Gap	(V-F)		7,490.00
G.	Data For Achievement	(V-G)		14,692.20

H.	Special Education Allowable Cost Payment	(V-H)		106,001.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,651.65
1.	Actual Non-Levy Revenue	(V-J1)	11,651.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,780,411.11
1.	State Guaranteed Tax Base Aid	(V-L1)	903,436.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	876,974.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,342,993.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.03
T.	BASE Mills - High School	(V-T)		22.73
U.	Over-BASE Mills	(V-U)		66.73
1.	District Property Tax Levy Mills	(V-U1)	66.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

01 General Fund

Adopted Budget	0001	5,275,324.67

Budget Uses

Expenditure Budget	0002	5,275,324.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,197,680.86
Quality Educator	3111	191,162.95
At Risk Student	3112	18,562.32
Indian Education For All	3113	15,340.80
American Indian Achievement Gap	3114	7,490.00
State Spec Ed Allowable Cost Pymt to Districts	3115	106,001.28
Data For Achievement	3116	14,692.20
State Guaranteed Tax Base Aid	3120	903,436.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,058.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	592.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	876,974.25		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	1,809,305.75
Total Estimated Revenues to Fund Adopted Budget			0004	5,275,324.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	593,975.00

Budget Uses

Expenditure Budget	0002	593,975.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	125,330.76
Contingency	0006	12,533.08
Over-Schedule	0011	456,111.16
Fund Balance for Budget	TFS48	349,571.76
Operating Reserve	0961	118,795.00
Unreserved Fund Balance Reappropriated	0970	230,776.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	68,931.92
State On-Schedule Trans Reimb	3210	68,931.92
District Tax Levy	1110	223,334.40
District Mills	999	15.98
Total Estimated Revenues to Fund Adopted Budget	0004	593,975.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	263,058.73

Budget Uses

Expenditure Budget	0002	263,058.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,148.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,148.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	57,410.00
District Mills	999	4.11
Total Estimated Revenues to Fund Adopted Budget	0004	263,058.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Motor Coach Bus	2016	150,450.00	60,180.00	30,090.00	30,090.00
1998 Van Hool Passenger Bus	2012	139,100.00	166,920.00	27,820.00	27,820.00
2009 IC RE Commercial MaxxForce Bus	2008	147,910.20	221,865.30	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
1992 IHC Chassis/Amtran 71 Passenger	2002	31,703.00	47,554.50	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					57,910.00

Budget Report
FY 2019
04 Broadwater
0055 Townsend K-12 Schools

Submit ID: 0055-51158482

13 Tuition Fund

Adopted Budget	0001	31,890.00

Budget Uses

Expenditure Budget	0002	31,890.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,190.29
Unreserved Fund Balance Reappropriated	0970	1,190.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,699.71
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	31,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

14 Retirement Fund

Adopted Budget	0001	770,865.00

Budget Uses

Expenditure Budget	0002	770,865.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,743.54
Operating Reserve	0961	154,173.00
Unreserved Fund Balance Reappropriated	0970	114,570.54

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	654,294.46
Total Estimated Revenues to Fund Adopted Budget	0004	770,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,900.18

Budget Uses

Expenditure Budget	0002	42,900.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,949.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,949.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,951.00
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	42,900.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	145,364.36

Budget Uses

Expenditure Budget	0002	145,364.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,364.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,364.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	3.58
Total Estimated Revenues to Fund Adopted Budget	0004	145,364.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	241,298.42

Budget Uses

Expenditure Budget	0002	241,298.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,298.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,298.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	241,298.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		13,972,184.00
Adopted Budget	0001	362,142.78

Budget Uses

Expenditure Budget	0002	362,142.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,169.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,169.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	359,973.65
Jurisdiction Mills	999	25.76
Total Estimated Revenues to Fund Adopted Budget	0004	362,142.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	03/08/2007	06/30/2021	2,930,000.00	665,000.00	315,000.00	39,200.00	400.00
Total Bond Requirements							354,600.00

SIDs

Issue Type		Amount
High School		7,542.78
Total SID Requirements		7,542.78
Total Debt Service Requirements	0002	362,142.78

Budget Report
FY 2019

04 Broadwater

Submit ID: 0055-51158482

0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	148,187.90

Budget Uses

Expenditure Budget		0002	148,187.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	73,187.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	73,187.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,000.00	
District Tax Levy		1110	75,000.00
District Mills		999	5.37
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			5.37
Total Estimated Revenues to Fund Adopted Budget		0004	148,187.90

Budget Report
FY 2019

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-72900681

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	1,208,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-72900681

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,739.94	10,173.99	10%	10.00%	937.05	56,348.99	44,453.90	36.80
10 Transportation	5,142.06	500.00	20%	9.72%	1,270.35	3,871.71	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,000.00	1,000.00	20%	14.29%	2,020.13	4,979.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,373.62	0.00	N/A	0.00%	1,373.62	0.00	0.00	0.00
29 Flexibility	6,520.64	0.00	N/A	0.00%	6,520.64	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	121,776.26	11,673.99			12,121.79	65,200.57	44,453.90	36.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-72900681

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,505.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	501.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	99,666.62
C.	Maximum Budget Limit	(II-C)	123,800.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	104,666.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,739.94
H.	Maximum Budget Limit	(II-H)	120,623.90
I.	Highest Budget Without a Vote	(II-I)	101,739.94
J.	Highest Budget	(II-J)	120,623.90
K.	Highest Voted Amount	(II-K)	18,883.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,739.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,173.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		937.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	937.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,111.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,739.94
1.	BASE Budget Limit	(V-A1)	96,739.94	
2.	Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
1.	Direct State Aid Paid By State	(V-B1)	50,688.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		1,505.70
I.	Remaining Fund Balance Available	(V-I)		937.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		441.23
1.	Actual Non-Levy Revenue	(V-J1)	441.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,453.90
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,453.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		96,739.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.66
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.14
1.	District Property Tax Levy Mills	(V-U1)	4.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
09 Custer

0177 Trail Creek Elem

Submit ID: 0177-72900681

01 General Fund

Adopted Budget	0001	101,739.94

Budget Uses

Expenditure Budget	0002	101,739.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	937.05
Direct State Aid	3110	50,688.46
Quality Educator	3111	3,245.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,505.70
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	441.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,453.90		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	44,453.90
Total Estimated Revenues to Fund Adopted Budget			0004	101,739.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,142.06

Budget Uses

Expenditure Budget	0002	5,142.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,674.60
Contingency	0006	467.46
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,770.35
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	1,270.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,300.68
State On-Schedule Trans Reimb	3210	2,571.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,142.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
09 Custer

Submit ID: 0177-72900681

0177 Trail Creek Elem

14 Retirement Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,020.13
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	2,020.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,979.87
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,373.62

Budget Uses

Expenditure Budget	0002	1,373.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,373.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,373.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,373.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,520.64

Budget Uses

Expenditure Budget	0002	6,520.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,520.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,520.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,520.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

27 Lincoln

0534 Trego Elem

Submit ID: 0534-10066394

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	1,731,362

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Guckenberg

(Signature) (Date)

Chairperson, School Trustees: Lori D. McClure

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

0534 Trego Elem

Submit ID: 0534-10066394

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	198,155.96	19,815.60	10%	10.00%	22,129.55	94,533.48	81,492.93	47.07
10 Transportation	56,500.00	11,300.00	20%	20.00%	16,826.32	39,673.68	0.00	0.00
11 Bus Depreciation	85,996.37	0.00	N/A	0.00%	80,996.37	0.00	5,000.00	2.89
13 Tuition	701.83		N/A		701.83	0.00	0.00	0.00
14 Retirement	23,000.00	4,600.00	20%	20.00%	14,495.56	8,504.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,596.38	0.00	N/A	0.00%	8,596.38	0.00	0.00	0.00
29 Flexibility	12,147.72	0.00	N/A	0.00%	12,147.72	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	385,098.26	35,715.60			155,893.73	142,711.60	86,492.93	49.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

27 Lincoln

0534 Trego Elem

Submit ID: 0534-10066394

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	73,096.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	1,973.54
E.	Indian Education For All	(I-E)	435.20
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	416.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,026.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	752.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	170,294.61
C.	Maximum Budget Limit	(II-C)	211,043.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	213,332.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	155,117.93
H.	Maximum Budget Limit	(II-H)	194,291.17
I.	Highest Budget Without a Vote	(II-I)	198,155.96
J.	Highest Budget	(II-J)	213,759.97
K.	Highest Voted Amount	(II-K)	15,604.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	198,155.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,815.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,129.55
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,129.55	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,945.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		198,155.96
1.	BASE Budget Limit	(V-A1)	155,117.93	
2.	Over-BASE Budget	(V-A2)	43,038.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,096.57
1.	Direct State Aid Paid By State	(V-B1)	73,096.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		1,973.54
E.	Indian Education For All	(V-E)		435.20
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		416.80
H.	Special Education Allowable Cost Payment	(V-H)		10,026.89
I.	Remaining Fund Balance Available	(V-I)		22,129.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,452.48
1.	Actual Non-Levy Revenue	(V-J1)	1,452.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,454.90
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,454.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		155,117.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,038.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.86
1.	District Property Tax Levy Mills	(V-U1)	24.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	198,155.96

Budget Uses

Expenditure Budget	0002	198,155.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,129.55
Direct State Aid	3110	73,096.57
Quality Educator	3111	6,490.00
At Risk Student	3112	1,973.54
Indian Education For All	3113	435.20
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,026.89
Data For Achievement	3116	416.80
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	193.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,259.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,454.90		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	81,492.93
Total Estimated Revenues to Fund Adopted Budget			0004	198,155.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2019
27 Lincoln

0534 Trego Elem

Submit ID: 0534-10066394

10 Transportation Fund

Adopted Budget	0001	56,500.00

Budget Uses

Expenditure Budget	0002	56,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,000.00
Contingency	0006	2,500.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	28,126.32
Operating Reserve	0961	11,300.00
Unreserved Fund Balance Reappropriated	0970	16,826.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,423.68
State On-Schedule Trans Reimb	3210	28,250.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	85,996.37

Budget Uses

Expenditure Budget	0002	85,996.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,996.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,996.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,000.00
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	85,996.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1357	2008	74,200.00	78,558.05	14,840.00	3,720.00
5486	2003	6,400.00	4,841.00	1,280.00	1,280.00
422147	1993	39,500.00	59,250.00	N/A	NA
Total					5,000.00

13 Tuition Fund

Adopted Budget	0001	701.83

Budget Uses

Expenditure Budget	0002	701.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	701.83
Unreserved Fund Balance Reappropriated	0970	701.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	701.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,095.56
Operating Reserve	0961	4,600.00
Unreserved Fund Balance Reappropriated	0970	14,495.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,504.44
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,596.38

Budget Uses

Expenditure Budget	0002	8,596.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,596.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,596.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,596.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0534 Trego Elem

Submit ID: 0534-10066394

29 Flexibility Fund

Adopted Budget	0001	12,147.72

Budget Uses

Expenditure Budget	0002	12,147.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,147.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,147.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,147.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	4,215,264

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Jose

(Signature) (Date)

Chairperson, School Trustees: Brian Grady

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	151,496.98	12,947.88	10%	8.55%	0.00	85,367.91	66,129.07	15.69
10 Transportation	92,500.00	15,000.00	20%	16.22%	4,351.01	13,165.26	74,983.73	17.79
11 Bus Depreciation	13,879.35	0.00	N/A	0.00%	6,879.35	0.00	7,000.00	1.66
13 Tuition	153,787.51		N/A		1,235.67	0.00	152,551.84	36.19
14 Retirement	25,000.00	5,000.00	20%	20.00%	3,333.12	21,666.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	788.14	0.00	N/A	0.00%	788.14	0.00	0.00	0.00
29 Flexibility	164,778.39	0.00	N/A	0.00%	164,778.39	0.00	0.00	0.00
61 Building Reserve	15,862.36	0.00	N/A	0.00%	7,862.36	0.00	8,000.00	1.90
Total of All Funds	618,092.73	32,947.88			189,228.04	120,200.05	308,664.64	73.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	65,628.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,139.00
D.	At Risk Student	(I-D)	5,868.14
E.	Indian Education For All	(I-E)	369.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	354.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,008.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	853.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	120,380.63
C.	Maximum Budget Limit	(II-C)	147,967.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	131,937.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	139,939.67
H.	Maximum Budget Limit	(II-H)	171,705.06
I.	Highest Budget Without a Vote	(II-I)	151,496.98
J.	Highest Budget	(II-J)	171,705.06
K.	Highest Voted Amount	(II-K)	20,208.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	151,496.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,947.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,947.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		151,496.98
1.	BASE Budget Limit	(V-A1)	139,939.67	
2.	Over-BASE Budget	(V-A2)	11,557.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,628.00
1.	Direct State Aid Paid By State	(V-B1)	65,628.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,139.00
D.	At Risk Student	(V-D)		5,868.14
E.	Indian Education For All	(V-E)		369.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		354.28
H.	Special Education Allowable Cost Payment	(V-H)		6,008.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,571.76
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,571.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		139,939.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,557.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.74
1.	District Property Tax Levy Mills	(V-U1)	2.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	151,496.98

Budget Uses

Expenditure Budget	0002	151,496.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	65,628.00
Quality Educator	3111	7,139.00
At Risk Student	3112	5,868.14
Indian Education For All	3113	369.92
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,008.57
Data For Achievement	3116	354.28
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,571.76		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	66,129.07
Total Estimated Revenues to Fund Adopted Budget			0004	151,496.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	92,500.00

Budget Uses

Expenditure Budget	0002	92,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,265.26
Contingency	0006	900.00
Over-Schedule	0011	79,334.74
Fund Balance for Budget	TFS48	19,351.01
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	4,351.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	6,582.63
State On-Schedule Trans Reimb	3210	6,582.63
District Tax Levy	1110	74,983.73
District Mills	999	17.79
Total Estimated Revenues to Fund Adopted Budget	0004	92,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	13,879.35

Budget Uses

Expenditure Budget	0002	13,879.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,879.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,879.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,000.00
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	13,879.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet Micro Bird Bus	2017	55,544.20	7,000.00	11,108.84	7,000.00
Total					7,000.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

13 Tuition Fund

Adopted Budget	0001	153,787.51

Budget Uses

Expenditure Budget	0002	153,787.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,235.67
Unreserved Fund Balance Reappropriated	0970	1,235.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	152,551.84
District Mills	999	36.19
Total Estimated Revenues to Fund Adopted Budget	0004	153,787.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,333.12
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	3,333.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,666.88
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	788.14

Budget Uses

Expenditure Budget	0002	788.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	788.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	788.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	788.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

29 Flexibility Fund

Adopted Budget	0001	164,778.39

Budget Uses

Expenditure Budget	0002	164,778.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,778.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,778.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,778.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-96717628

61 Building Reserve Fund

Adopted Budget		0001	15,862.36
Budget Uses			
Expenditure Budget		0002	15,862.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,862.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,862.36
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,000.00	
District Tax Levy		1110	8,000.00
District Mills		999	1.90
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.90
Total Estimated Revenues to Fund Adopted Budget		0004	15,862.36

Budget Report
FY 2019

45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	52	N/A	7,970,493

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Meyer

(Signature) (Date)

Chairperson, School Trustees: Michael W. Linderman

(Signature) (Date)

County Superintendent: Carol Turk

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-24929765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	563,360.84	45,966.58	10%	8.16%	0.00	267,456.89	295,903.95	37.13
10 Transportation	250,000.00	50,000.00	20%	20.00%	19,208.27	65,216.33	165,575.40	20.77
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,093.84		N/A		25,761.70	0.00	0.00	0.00
14 Retirement	93,000.00	18,600.00	20%	20.00%	27,196.15	65,803.85		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	1,966.74	0.00	10,033.26	1.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,000.00	0.00	N/A	0.00%	0.00	0.00	65,000.00	8.16
29 Flexibility	50,605.02	0.00	N/A	0.00%	50,605.02	0.00	0.00	0.00
61 Building Reserve	35,622.01	0.00	N/A	0.00%	15,422.01	0.00	20,200.00	2.53
Total of All Funds	1,092,681.71	118,766.58			140,159.89	398,477.07	556,712.61	69.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	41
M1	TROUT CREEK 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	207,012.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,434.31
D.	At Risk Student	(I-D)	6,184.60
E.	Indian Education For All	(I-E)	1,131.52
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	1,083.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	31,224.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,609.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	443,024.89
C.	Maximum Budget Limit	(II-C)	549,331.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.78
E.	Adopted Budget	(II-E)	562,017.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	444,368.06
H.	Maximum Budget Limit	(II-H)	557,291.63
I.	Highest Budget Without a Vote	(II-I)	563,360.84
J.	Highest Budget	(II-J)	563,744.11
K.	Highest Voted Amount	(II-K)	383.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	563,360.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,966.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,966.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		563,360.84
1.	BASE Budget Limit	(V-A1)	444,368.06	
2.	Over-BASE Budget	(V-A2)	118,992.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		207,012.18
1.	Direct State Aid Paid By State	(V-B1)	207,012.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,434.31
D.	At Risk Student	(V-D)		6,184.60
E.	Indian Education For All	(V-E)		1,131.52
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		1,083.68
H.	Special Education Allowable Cost Payment	(V-H)		31,224.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		102.03
1.	Actual Non-Levy Revenue	(V-J1)	102.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		176,911.17
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,911.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		444,368.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.93
1.	District Property Tax Levy Mills	(V-U1)	14.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	563,360.84

Budget Uses

Expenditure Budget	0002	563,360.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	207,012.18
Quality Educator	3111	19,434.31
At Risk Student	3112	6,184.60
Indian Education For All	3113	1,131.52
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	31,224.57
Data For Achievement	3116	1,083.68
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	102.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,911.17		
Over-BASE Levy	1110(c)	118,992.78		
District Tax Levy			1110	295,903.95
Total Estimated Revenues to Fund Adopted Budget			0004	563,360.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,287.57
Contingency	0006	5,928.76
Over-Schedule	0011	184,783.67
Fund Balance for Budget	TFS48	69,208.27
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	19,208.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,608.16
State On-Schedule Trans Reimb	3210	32,608.17
District Tax Levy	1110	165,575.40
District Mills	999	20.77
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

13 Tuition Fund

Adopted Budget	0001	23,093.84

Budget Uses

Expenditure Budget	0002	23,093.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,761.70
Unreserved Fund Balance Reappropriated	0970	25,761.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,093.84
Estimated Revenues Exceeding Adopted Budget	0004a	2,667.86

Budget Report
FY 2019
45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

14 Retirement Fund

Adopted Budget	0001	93,000.00

Budget Uses

Expenditure Budget	0002	93,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,796.15
Operating Reserve	0961	18,600.00
Unreserved Fund Balance Reappropriated	0970	27,196.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,803.85
Total Estimated Revenues to Fund Adopted Budget	0004	93,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,166.74
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	1,966.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,033.26
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	8.16
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
45 Sanders

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0807 Trout Creek Elem

29 Flexibility Fund

Adopted Budget	0001	50,605.02

Budget Uses

Expenditure Budget	0002	50,605.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,605.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,605.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,605.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
45 Sanders

Submit ID: 0807-24929765

0807 Trout Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	35,622.01
Budget Uses			
Expenditure Budget		0002	35,622.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,422.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,422.01
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,200.00	
District Tax Levy		1110	20,200.00
District Mills		999	2.53
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.53
Total Estimated Revenues to Fund Adopted Budget		0004	35,622.01

Budget Report
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0519 Troy Elem

Submit ID: 0519-47666304

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 258	N/A	4,898,938

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trinette Todd

(Signature) (Date)

Chairperson, School Trustees: Craig Pierce

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

0519 Troy Elem

Submit ID: 0519-47666304

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,854,160.86	175,954.80	10%	9.49%	0.00	1,329,553.82	524,607.04	107.08
10 Transportation	270,000.00	0.00	20%	0.00%	0.00	69,278.26	200,721.74	40.97
11 Bus Depreciation	67,539.65	0.00	N/A	0.00%	33,213.45	0.00	34,326.20	7.01
13 Tuition	40,000.00		N/A		0.00	0.00	40,000.00	8.17
14 Retirement	260,000.00	52,000.00	20%	20.00%	18,153.95	241,846.05		
17 Adult Education	25,000.00	0.00	35%	0.00%	1,012.19	0.00	23,987.81	4.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	3.80	0.00	N/A	0.00%	3.80	0.00	0.00	0.00
61 Building Reserve	116,441.30	0.00	N/A	0.00%	75,041.30	0.00	41,400.00	8.45
Total of All Funds	2,633,145.61	227,954.80			127,424.69	1,640,678.13	865,042.79	176.58

50 Debt Service **Tax Jurisdiction**								
0519	77,935.00	0.00	20-9-438	0.00%	0.00	0.00	77,935.00	15.91

Budget Report
FY 2019

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0519 Troy Elem

Submit ID: 0519-47666304

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	193 *
M1	TROY 7-8	65 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	755,877.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,148.25
D.	At Risk Student	(I-D)	15,456.11
E.	Indian Education For All	(I-E)	5,614.08
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	5,376.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	50,993.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,450.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	264
B.	BASE Budget Limit	(II-B)	1,525,671.78
C.	Maximum Budget Limit	(II-C)	1,884,010.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	1,853,548.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,526,283.74
H.	Maximum Budget Limit	(II-H)	1,882,331.38
I.	Highest Budget Without a Vote	(II-I)	1,854,160.86
J.	Highest Budget	(II-J)	1,882,331.38
K.	Highest Voted Amount	(II-K)	28,170.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,854,160.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,954.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		175,954.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,854,160.86
1.	BASE Budget Limit	(V-A1)	1,526,283.74	
2.	Over-BASE Budget	(V-A2)	327,877.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		755,877.17
1.	Direct State Aid Paid By State	(V-B1)	755,877.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,148.25
D.	At Risk Student	(V-D)		15,456.11
E.	Indian Education For All	(V-E)		5,614.08
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		5,376.72
H.	Special Education Allowable Cost Payment	(V-H)		50,993.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,022.95
1.	Actual Non-Levy Revenue	(V-J1)	1,022.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		616,297.42
1.	State Guaranteed Tax Base Aid	(V-L1)	419,567.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	196,729.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,526,283.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,877.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.93
1.	District Property Tax Levy Mills	(V-U1)	66.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,854,160.86

Budget Uses

Expenditure Budget	0002	1,854,160.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	755,877.17
Quality Educator	3111	74,148.25
At Risk Student	3112	15,456.11
Indian Education For All	3113	5,614.08
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	50,993.04
Data For Achievement	3116	5,376.72
State Guaranteed Tax Base Aid	3120	419,567.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,022.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	196,729.92		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	524,607.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,854,160.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,980.24
Contingency	0006	6,298.02
Over-Schedule	0011	200,721.74
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	34,639.13
State On-Schedule Trans Reimb	3210	34,639.13
District Tax Levy	1110	200,721.74
District Mills	999	40.97
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	67,539.65

Budget Uses

Expenditure Budget	0002	67,539.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,213.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,213.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,326.20
District Mills	999	7.01
Total Estimated Revenues to Fund Adopted Budget	0004	67,539.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 IC CE	2016	58,028.00	0.00	11,605.60	0.00
2014 IC 3000	2014	90,350.00	41,140.00	18,070.00	15,000.00
2011 IC 3000	2012	96,631.00	58,652.40	19,326.20	19,326.20
2008 Thomas International	2007	75,459.00	113,188.50	N/A	NA
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					34,326.20

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	8.17
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,153.95
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	18,153.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	241,846.05
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,012.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,012.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,987.81
District Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.80

Budget Uses

Expenditure Budget	0002	3.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
27 Lincoln

0519 Troy Elem

Submit ID: 0519-47666304

50 Debt Service Fund
0519

Taxable Value		4,898,938.00
Adopted Budget	0001	77,935.00

Budget Uses

Expenditure Budget	0002	77,935.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-985.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	77,935.00
Jurisdiction Mills	999	15.91
Total Estimated Revenues to Fund Adopted Budget	0004	77,935.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/24/2016	06/30/2023	530,000.00	325,000.00	70,000.00	7,585.00	350.00
Total Bond Requirements							77,935.00
Total Debt Service Requirements						0002	77,935.00

Budget Report
FY 2019

27 Lincoln

0519 Troy Elem

Submit ID: 0519-47666304

61 Building Reserve Fund

Adopted Budget		0001	116,441.30

Budget Uses

Expenditure Budget		0002	116,441.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	75,041.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	75,041.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,400.00	
District Tax Levy		1110	41,400.00
District Mills		999	8.45
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			8.45
Total Estimated Revenues to Fund Adopted Budget		0004	116,441.30

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	124	6,622,103

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trinette Todd

(Signature) (Date)

Chairperson, School Trustees: Craig Pierce

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,245,476.10	121,365.21	10%	9.74%	0.00	904,544.13	340,931.97	51.50
10 Transportation	230,000.00	2,051.18	20%	0.89%	0.00	48,385.50	181,614.50	27.43
11 Bus Depreciation	98,132.58	0.00	N/A	0.00%	65,405.31	0.00	32,727.27	4.94
13 Tuition	25,000.00		N/A		0.00	0.00	25,000.00	3.78
14 Retirement	170,000.00	34,000.00	20%	20.00%	9,003.64	160,996.36		
17 Adult Education	30,000.00	0.00	35%	0.00%	709.44	0.00	29,290.56	4.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.01	0.00	N/A	0.00%	0.01	0.00	0.00	0.00
29 Flexibility	6.09	0.00	N/A	0.00%	6.09	0.00	0.00	0.00
61 Building Reserve	107,628.11	0.00	N/A	0.00%	79,628.11	0.00	28,000.00	4.23
Total of All Funds	1,906,242.89	157,416.39			154,752.60	1,113,925.99	637,564.30	96.30

50 Debt Service **Tax Jurisdiction**								
0520	77,935.00	0.00	20-9-438	0.00%	0.00	0.00	77,935.00	11.77

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 124 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	533,578.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,985.43
D.	At Risk Student	(I-D)	7,506.94
E.	Indian Education For All	(I-E)	2,698.24
F.	American Indian Achievement Gap	(I-F)	856.00
G.	Data For Achievement	(I-G)	2,584.16
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	24,492.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,122.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	130
B.	BASE Budget Limit	(II-B)	1,064,307.37
C.	Maximum Budget Limit	(II-C)	1,315,372.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,267,913.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,041,870.18
H.	Maximum Budget Limit	(II-H)	1,289,180.03
I.	Highest Budget Without a Vote	(II-I)	1,245,476.10
J.	Highest Budget	(II-J)	1,289,180.03
K.	Highest Voted Amount	(II-K)	43,703.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,245,476.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,365.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,365.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,245,476.10
1.	BASE Budget Limit	(V-A1)	1,041,870.18	
2.	Over-BASE Budget	(V-A2)	203,605.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		533,578.09
1.	Direct State Aid Paid By State	(V-B1)	533,578.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,985.43
D.	At Risk Student	(V-D)		7,506.94
E.	Indian Education For All	(V-E)		2,698.24
F.	American Indian Achievement Gap	(V-F)		856.00
G.	Data For Achievement	(V-G)		2,584.16
H.	Special Education Allowable Cost Payment	(V-H)		24,492.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		811.05
1.	Actual Non-Levy Revenue	(V-J1)	811.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		430,357.55
1.	State Guaranteed Tax Base Aid	(V-L1)	293,031.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,326.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,041,870.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,605.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.75
U.	Over-BASE Mills	(V-U)		30.75
1.	District Property Tax Levy Mills	(V-U1)	30.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,245,476.10

Budget Uses

Expenditure Budget	0002	1,245,476.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	533,578.09
Quality Educator	3111	38,985.43
At Risk Student	3112	7,506.94
Indian Education For All	3113	2,698.24
American Indian Achievement Gap	3114	856.00
State Spec Ed Allowable Cost Pymt to Districts	3115	24,492.72
Data For Achievement	3116	2,584.16
State Guaranteed Tax Base Aid	3120	293,031.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	811.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,326.05		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	340,931.97
Total Estimated Revenues to Fund Adopted Budget			0004	1,245,476.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,986.82
Contingency	0006	4,398.68
Over-Schedule	0011	181,614.50
Fund Balance for Budget	TFS48	2,051.18
Operating Reserve	0961	2,051.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	24,192.75
State On-Schedule Trans Reimb	3210	24,192.75
District Tax Levy	1110	181,614.50
District Mills	999	27.43
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

11 Bus Depreciation Fund

Adopted Budget	0001	98,132.58

Budget Uses

Expenditure Budget	0002	98,132.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,405.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,405.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,727.27
District Mills	999	4.94
Total Estimated Revenues to Fund Adopted Budget	0004	98,132.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 IC CE	2018	117,034.00	0.00	23,406.80	0.00
2016 IC CE	2016	38,785.33	0.00	7,757.07	0.00
Type IC 3000	2012	121,832.00	58,732.80	24,366.40	5,000.00
2009 Thomas International	2008	119,123.00	70,805.51	23,824.60	19,000.00
2005 Thomas International	2007	62,160.00	84,512.73	12,432.00	8,727.27
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					32,727.27

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,003.64
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	9,003.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,996.36
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	709.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	709.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,290.56
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.01

Budget Uses

Expenditure Budget	0002	0.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.09

Budget Uses

Expenditure Budget	0002	6.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

50 Debt Service Fund

0520

Taxable Value		6,622,103.00
Adopted Budget	0001	77,935.00

Budget Uses

Expenditure Budget	0002	77,935.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-907.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	77,935.00
Jurisdiction Mills	999	11.77
Total Estimated Revenues to Fund Adopted Budget	0004	77,935.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	02/24/2016	06/30/2023	530,000.00	325,000.00	70,000.00	7,585.00	350.00
Total Bond Requirements							77,935.00
Total Debt Service Requirements						0002	77,935.00

Budget Report
FY 2019
27 Lincoln

0520 Troy H S

Submit ID: 0520-13268744

61 Building Reserve Fund

Adopted Budget		0001	107,628.11

Budget Uses

Expenditure Budget		0002	107,628.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	79,628.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	79,628.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,000.00	
District Tax Levy		1110	28,000.00
District Mills		999	4.23
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.23
Total Estimated Revenues to Fund Adopted Budget		0004	107,628.11

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	64	N/A	1,676,984

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Cowan

(Signature) (Date)

Chairperson, School Trustees: Shannon Van Voast

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	538,820.72	54,317.25	10%	10.08%	9,343.41	388,321.39	141,155.92	84.18
10 Transportation	129,537.00	19,500.00	20%	15.05%	11,518.17	53,905.17	64,113.66	38.23
11 Bus Depreciation	18,341.29	10.00	N/A	0.05%	8,071.29	20.00	10,250.00	6.11
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,459.00	12,891.80	20%	20.00%	11,072.79	53,386.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,915.91	0.00	N/A	0.00%	13,365.91	50.00	7,500.00	4.47
29 Flexibility	1,572.97	0.00	N/A	0.00%	1,565.97	7.00	0.00	0.00
61 Building Reserve	93,184.60	0.00	N/A	0.00%	54,033.60	600.00	38,951.00	23.23
Total of All Funds	866,831.49	86,719.05			108,971.14	496,289.77	261,970.58	156.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	54
M1	TURNER 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	236,154.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,427.82
D.	At Risk Student	(I-D)	1,768.71
E.	Indian Education For All	(I-E)	1,392.64
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	1,333.76
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,636.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,212.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,094.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	457,708.45
C.	Maximum Budget Limit	(II-C)	570,403.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,226.61
E.	Adopted Budget	(II-E)	503,935.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	461,561.11
H.	Maximum Budget Limit	(II-H)	574,932.35
I.	Highest Budget Without a Vote	(II-I)	538,820.72
J.	Highest Budget	(II-J)	574,932.35
K.	Highest Voted Amount	(II-K)	36,111.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	538,820.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,882.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		435.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	435.18	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,343.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,343.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,660.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		538,820.72
1.	BASE Budget Limit	(V-A1)	461,561.11	
2.	Over-BASE Budget	(V-A2)	77,259.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		236,154.71
1.	Direct State Aid Paid By State	(V-B1)	236,154.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,427.82
D.	At Risk Student	(V-D)		1,768.71
E.	Indian Education For All	(V-E)		1,392.64
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		1,333.76
H.	Special Education Allowable Cost Payment	(V-H)		9,636.48
I.	Remaining Fund Balance Available	(V-I)		9,343.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		480.93
1.	Actual Non-Levy Revenue	(V-J1)	480.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		181,808.65
1.	State Guaranteed Tax Base Aid	(V-L1)	117,912.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	63,896.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		461,561.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		77,259.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		77,259.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.07
1.	District Property Tax Levy Mills	(V-U1)	46.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

01 General Fund

Adopted Budget	0001	538,820.72

Budget Uses

Expenditure Budget	0002	538,820.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,343.41
Direct State Aid	3110	236,154.71
Quality Educator	3111	19,427.82
At Risk Student	3112	1,768.71
Indian Education For All	3113	1,392.64
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,636.48
Data For Achievement	3116	1,333.76
State Guaranteed Tax Base Aid	3120	117,912.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	480.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	63,896.31		
Over-BASE Levy	1110(c)	77,259.61		
District Tax Levy			1110	141,155.92
Total Estimated Revenues to Fund Adopted Budget			0004	538,820.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	129,537.00

Budget Uses

Expenditure Budget	0002	129,537.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,004.70
Contingency	0006	4,900.47
Over-Schedule	0011	75,631.83
Fund Balance for Budget	TFS48	31,018.17
Operating Reserve	0961	19,500.00
Unreserved Fund Balance Reappropriated	0970	11,518.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	26,952.58
State On-Schedule Trans Reimb	3210	26,952.59
District Tax Levy	1110	64,113.66
District Mills	999	38.23
Total Estimated Revenues to Fund Adopted Budget	0004	129,537.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

11 Bus Depreciation Fund

Adopted Budget	0001	18,341.29

Budget Uses

Expenditure Budget	0002	18,341.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,081.29
Operating Reserve	0961	10.00
Unreserved Fund Balance Reappropriated	0970	8,071.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,250.00
District Mills	999	6.11
Total Estimated Revenues to Fund Adopted Budget	0004	18,341.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD YELLOW BUS	2017	102,500.00	7,500.00	20,500.00	10,250.00
Total					10,250.00

Budget Report
FY 2019
03 Blaine
0044 Turner Elem

Submit ID: 0044-93269322

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

14 Retirement Fund

Adopted Budget	0001	64,459.00

Budget Uses

Expenditure Budget	0002	64,459.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,964.59
Operating Reserve	0961	12,891.80
Unreserved Fund Balance Reappropriated	0970	11,072.79

Estimated Funding Sources

Interest Earnings	1510	105.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	53,281.21
Total Estimated Revenues to Fund Adopted Budget	0004	64,459.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

28 Technology Fund

Adopted Budget	0001	20,915.91

Budget Uses

Expenditure Budget	0002	20,915.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,365.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,365.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,500.00
District Mills	999	4.47
Total Estimated Revenues to Fund Adopted Budget	0004	20,915.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

29 Flexibility Fund

Adopted Budget	0001	1,572.97

Budget Uses

Expenditure Budget	0002	1,572.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,565.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,565.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,572.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0044 Turner Elem

Submit ID: 0044-93269322

61 Building Reserve Fund

Adopted Budget		0001	93,184.60

Budget Uses

Expenditure Budget		0002	93,184.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,033.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,033.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	200.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	38,951.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	38,951.00
District Mills		999	23.23
Building Reserves Voted Mills			23.23
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	93,184.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	194,755.00	5	155,804.00	38,951.00	38,951.00
Total					38,951.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	21	2,101,807

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Cowan

(Signature) (Date)

Chairperson, School Trustees: Shannon Van Voast

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	525,427.70	48,699.67	10%	9.27%	0.00	347,708.25	177,719.45	84.55
10 Transportation	48,000.00	4,188.36	20%	8.73%	0.00	21,206.43	26,793.57	12.75
11 Bus Depreciation	15,678.72	2,000.00	N/A	12.76%	5,403.72	25.00	10,250.00	4.88
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,950.00	12,190.00	20%	20.00%	6,319.14	54,630.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,633.45	0.00	N/A	0.00%	17,133.45	0.00	7,500.00	3.57
29 Flexibility	942.80	0.00	N/A	0.00%	942.80	0.00	0.00	0.00
61 Building Reserve	79,730.58	0.00	N/A	0.00%	40,629.58	450.00	38,951.00	18.53
Total of All Funds	755,363.25	67,078.03			70,428.69	424,020.54	261,214.02	124.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	206,686.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,780.44
D.	At Risk Student	(I-D)	2,370.18
E.	Indian Education For All	(I-E)	456.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	437.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,161.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,053.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,402.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	375,920.51
C.	Maximum Budget Limit	(II-C)	466,584.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	138,907.36
E.	Adopted Budget	(II-E)	514,827.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	393,803.17
H.	Maximum Budget Limit	(II-H)	488,810.15
I.	Highest Budget Without a Vote	(II-I)	525,427.70
J.	Highest Budget	(II-J)	525,427.70
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	525,427.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,699.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,699.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		525,427.70
1.	BASE Budget Limit	(V-A1)	393,803.17	
2.	Over-BASE Budget	(V-A2)	131,624.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		206,686.99
1.	Direct State Aid Paid By State	(V-B1)	206,686.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,780.44
D.	At Risk Student	(V-D)		2,370.18
E.	Indian Education For All	(V-E)		456.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		437.64
H.	Special Education Allowable Cost Payment	(V-H)		3,161.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		348.21
1.	Actual Non-Levy Revenue	(V-J1)	348.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		164,560.78
1.	State Guaranteed Tax Base Aid	(V-L1)	118,465.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,094.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		393,803.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		131,624.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		131,624.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.93
U.	Over-BASE Mills	(V-U)		62.62
1.	District Property Tax Levy Mills	(V-U1)	62.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	525,427.70

Budget Uses

Expenditure Budget	0002	525,427.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	206,686.99
Quality Educator	3111	15,780.44
At Risk Student	3112	2,370.18
Indian Education For All	3113	456.96
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,161.97
Data For Achievement	3116	437.64
State Guaranteed Tax Base Aid	3120	118,465.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	348.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,094.92		
Over-BASE Levy	1110(c)	131,624.53		
District Tax Levy			1110	177,719.45
Total Estimated Revenues to Fund Adopted Budget			0004	525,427.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,251.30
Contingency	0006	1,925.13
Over-Schedule	0011	26,823.57
Fund Balance for Budget	TFS48	4,188.36
Operating Reserve	0961	4,188.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,588.21
State On-Schedule Trans Reimb	3210	10,588.22
District Tax Levy	1110	26,793.57
District Mills	999	12.75
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

11 Bus Depreciation Fund

Adopted Budget	0001	15,678.72

Budget Uses

Expenditure Budget	0002	15,678.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,403.72
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	5,403.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,250.00
District Mills	999	4.88
Total Estimated Revenues to Fund Adopted Budget	0004	15,678.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD YELLOW BUS	2017	102,500.00	7,500.00	20,500.00	10,250.00
Total					10,250.00

Budget Report
FY 2019
03 Blaine
0045 Turner H S

Submit ID: 0045-18116352

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,950.00

Budget Uses

Expenditure Budget	0002	60,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,509.14
Operating Reserve	0961	12,190.00
Unreserved Fund Balance Reappropriated	0970	6,319.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,630.86
Total Estimated Revenues to Fund Adopted Budget	0004	60,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,633.45

Budget Uses

Expenditure Budget	0002	24,633.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,133.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,133.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,500.00
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	24,633.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

29 Flexibility Fund

Adopted Budget	0001	942.80

Budget Uses

Expenditure Budget	0002	942.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	942.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	942.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	942.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0045 Turner H S

Submit ID: 0045-18116352

61 Building Reserve Fund

Adopted Budget		0001	79,730.58

Budget Uses

Expenditure Budget		0002	79,730.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,629.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,629.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	150.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	38,951.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	38,951.00
District Mills		999	18.53
Building Reserves Voted Mills			18.53
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	79,730.58

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2014	194,755.00	5	155,804.00	38,951.00	38,951.00
Total					38,951.00

Budget Report
FY 2019

28 Madison

Submit ID: 0540-18272316

0540 Twin Bridges K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	145	*	91	4,376,332

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyann Breakall

(Signature) (Date)

Chairperson, School Trustees: Allison Wentzel

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
28 Madison
0540 Twin Bridges K-12 Schools

Submit ID: 0540-18272316

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,196,783.74	219,678.37	10%	10.00%	6,199.66	1,462,046.12	728,537.96	166.47
10 Transportation	280,000.00	42,248.01	20%	15.09%	0.00	82,904.44	197,095.56	45.04
11 Bus Depreciation	353,205.58	0.00	N/A	0.00%	283,409.99	1,500.00	68,295.59	15.61
13 Tuition	20,000.00		N/A		13.19	0.00	19,986.81	4.57
14 Retirement	280,000.00	56,000.00	20%	20.00%	16,313.15	263,686.85		
17 Adult Education	38,255.43	0.00	35%	0.00%	23,579.86	200.00	14,475.57	3.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,667.94	0.00	N/A	0.00%	37,667.94	0.00	0.00	0.00
29 Flexibility	57,197.55	0.00	N/A	0.00%	57,197.55	0.00	0.00	0.00
61 Building Reserve	201,894.15	0.00	N/A	0.00%	179,894.15	6,000.00	20,000.00	4.57
Total of All Funds	3,465,004.39	317,926.38			604,275.49	1,816,337.41	1,048,391.49	239.57

50 Debt Service **Tax Jurisdiction**								
0540	239,542.50	2,593.39	20-9-438	1.08%	0.00	0.00	239,542.50	54.74

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0540 Twin Bridges K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	109
M1	TWIN BRIDGES 7-8	36
H1	TWIN BRIDGES HS 9-12	91 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	884,676.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,635.00
D.	At Risk Student	(I-D)	5,012.10
E.	Indian Education For All	(I-E)	5,135.36
F.	American Indian Achievement Gap	(I-F)	1,712.00
G.	Data For Achievement	(I-G)	4,918.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	48,396.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,330.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,394.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	238
B.	BASE Budget Limit	(II-B)	1,721,261.64
C.	Maximum Budget Limit	(II-C)	2,143,851.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	468,053.36
E.	Adopted Budget	(II-E)	2,189,315.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,742,482.09
H.	Maximum Budget Limit	(II-H)	2,167,348.64
I.	Highest Budget Without a Vote	(II-I)	2,196,783.74
J.	Highest Budget	(II-J)	2,196,783.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,196,783.74

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,678.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,199.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,199.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		225,878.03

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,594.34	17,802.48	48,396.82
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,237.74	7,120.99	19,358.73

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	862,860.80	647,328.50	1,510,189.30
		1,019,177.80	959,964.50	1,979,142.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	359,769.76	338,867.47	698,637.23
H.	Special Education in BASE@40%	12,237.74	7,120.99	19,358.73
I.	Subsidized BASE Amount	372,007.50	345,988.46	717,995.96
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,196,783.74
1.	BASE Budget Limit	(V-A1)	1,742,482.09	
2.	Over-BASE Budget	(V-A2)	454,301.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		884,676.61
1.	Direct State Aid Paid By State	(V-B1)	884,676.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,635.00
D.	At Risk Student	(V-D)		5,012.10
E.	Indian Education For All	(V-E)		5,135.36
F.	American Indian Achievement Gap	(V-F)		1,712.00
G.	Data For Achievement	(V-G)		4,918.24

H.	Special Education Allowable Cost Payment	(V-H)		48,396.82
I.	Remaining Fund Balance Available	(V-I)		6,199.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,542.99
1.	Actual Non-Levy Revenue	(V-J1)	2,542.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		709,253.31
1.	State Guaranteed Tax Base Aid	(V-L1)	435,017.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	274,236.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,742,482.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		454,301.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		454,301.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.36
T.	BASE Mills - High School	(V-T)		20.30
U.	Over-BASE Mills	(V-U)		103.81
1.	District Property Tax Levy Mills	(V-U1)	103.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		166.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0540 Twin Bridges K-12 Schools

01 General Fund

Adopted Budget	0001	2,196,783.74

Budget Uses

Expenditure Budget	0002	2,196,783.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,199.66
Direct State Aid	3110	884,676.61
Quality Educator	3111	74,635.00
At Risk Student	3112	5,012.10
Indian Education For All	3113	5,135.36
American Indian Achievement Gap	3114	1,712.00
State Spec Ed Allowable Cost Pymt to Districts	3115	48,396.82
Data For Achievement	3116	4,918.24
State Guaranteed Tax Base Aid	3120	435,017.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,911.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	631.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	274,236.31		
Over-BASE Levy	1110(c)	454,301.65		
District Tax Levy			1110	728,537.96
Total Estimated Revenues to Fund Adopted Budget			0004	2,196,783.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,958.58
Contingency	0006	7,495.86
Over-Schedule	0011	197,545.56
Fund Balance for Budget	TFS48	42,248.01
Operating Reserve	0961	42,248.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	41,227.22
State On-Schedule Trans Reimb	3210	41,227.22
District Tax Levy	1110	197,095.56
District Mills	999	45.04
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	353,205.58

Budget Uses

Expenditure Budget	0002	353,205.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,409.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,409.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	68,295.59
District Mills	999	15.61
Total Estimated Revenues to Fund Adopted Budget	0004	353,205.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	0.00	15,900.00	8,000.00
2015 International - 78 seat	2015	114,794.98	0.00	22,959.00	16,959.00
2012 International - 71 passenger	2011	85,647.00	32,186.47	17,129.40	12,129.40
2009 International-C conventional - 71 seat	2010	83,786.64	64,442.38	16,757.33	16,757.33
65 pass-International - C - Conventional - Purchased FY08	2010	79,749.28	80,304.88	15,949.86	15,949.86
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
2003 Bluebird 4639	2003	56,000.00	84,000.00	N/A	NA
Total					69,795.59

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0540 Twin Bridges K-12 Schools

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.19
Unreserved Fund Balance Reappropriated	0970	13.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,986.81
District Mills	999	4.57
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,313.15
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	16,313.15

Estimated Funding Sources

Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	263,386.85
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,255.43

Budget Uses

Expenditure Budget	0002	38,255.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,579.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,579.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,475.57
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	38,255.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,667.94

Budget Uses

Expenditure Budget	0002	37,667.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,667.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,667.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,667.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	57,197.55

Budget Uses

Expenditure Budget	0002	57,197.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,197.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,197.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,197.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0540

Taxable Value		4,376,332.00
Adopted Budget	0001	239,542.50

Budget Uses

Expenditure Budget	0002	239,542.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,593.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	2,593.39
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	239,542.50
Jurisdiction Mills	999	54.74
Total Estimated Revenues to Fund Adopted Budget	0004	239,542.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Refunding Bond	06/18/2013	06/30/2022	965,000.00	345,000.00	110,000.00	9,596.25	0.00
Elementary Refunding Bond	06/18/2013	06/30/2022	965,000.00	345,000.00	110,000.00	9,596.25	350.00
Total Bond Requirements							239,542.50
Total Debt Service Requirements						0002	239,542.50

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0540 Twin Bridges K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	201,894.15

Budget Uses

Expenditure Budget		0002	201,894.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	179,894.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	179,894.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,000.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	4.57
Building Reserves Voted Mills			4.57
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	201,894.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	20,000.00	1	0.00	20,000.00	20,000.00
Total					20,000.00

Budget Report
FY 2019

07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 118	N/A	1,390,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Whitmore

(Signature) (Date)

Chairperson, School Trustees: Toni Phillips

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	895,527.90	85,867.92	10%	9.59%	0.00	685,782.43	209,745.47	150.83
10 Transportation	50,000.00	5,442.35	20%	10.88%	0.00	27,500.00	22,500.00	16.18
11 Bus Depreciation	48,135.57	0.00	N/A	0.00%	46,885.57	0.00	1,250.00	0.90
13 Tuition	171.47		N/A		171.47	0.00	0.00	0.00
14 Retirement	105,000.00	21,000.00	20%	20.00%	847.04	104,152.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,863.49	0.00	N/A	0.00%	14,863.49	0.00	0.00	0.00
29 Flexibility	16,430.72	0.00	N/A	0.00%	16,430.72	0.00	0.00	0.00
61 Building Reserve	22,923.27	0.00	N/A	0.00%	9,023.27	0.00	13,900.00	10.00
Total of All Funds	1,153,052.42	112,310.27			88,221.56	817,435.39	247,395.47	177.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	103 *
M1	ULM 7-8	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	373,813.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,093.60
D.	At Risk Student	(I-D)	4,523.50
E.	Indian Education For All	(I-E)	2,567.68
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	2,459.12
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	17,767.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,922.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,876.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	704,392.41
C.	Maximum Budget Limit	(II-C)	876,792.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	856,372.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	743,547.35
H.	Maximum Budget Limit	(II-H)	925,015.74
I.	Highest Budget Without a Vote	(II-I)	895,527.90
J.	Highest Budget	(II-J)	925,015.74
K.	Highest Voted Amount	(II-K)	29,487.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	895,527.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,867.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,867.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		895,527.90
1.	BASE Budget Limit	(V-A1)	743,547.35	
2.	Over-BASE Budget	(V-A2)	151,980.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		373,813.99
1.	Direct State Aid Paid By State	(V-B1)	373,813.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,093.60
D.	At Risk Student	(V-D)		4,523.50
E.	Indian Education For All	(V-E)		2,567.68
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		2,459.12
H.	Special Education Allowable Cost Payment	(V-H)		17,767.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,885.00
1.	Actual Non-Levy Revenue	(V-J1)	2,885.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		301,795.20
1.	State Guaranteed Tax Base Aid	(V-L1)	244,030.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,764.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		743,547.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,980.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		109.30
1.	District Property Tax Levy Mills	(V-U1)	109.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		150.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
07 Cascade

0131 Ulm Elem

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01 General Fund

Adopted Budget	0001	895,527.90

Budget Uses

Expenditure Budget	0002	895,527.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	373,813.99
Quality Educator	3111	37,093.60
At Risk Student	3112	4,523.50
Indian Education For All	3113	2,567.68
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,767.26
Data For Achievement	3116	2,459.12
State Guaranteed Tax Base Aid	3120	244,030.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,885.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,764.92		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	209,745.47
Total Estimated Revenues to Fund Adopted Budget			0004	895,527.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,000.00
Contingency	0006	2,500.00
Over-Schedule	0011	22,500.00
Fund Balance for Budget	TFS48	5,442.35
Operating Reserve	0961	5,442.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	13,750.00
State On-Schedule Trans Reimb	3210	13,750.00
District Tax Levy	1110	22,500.00
District Mills	999	16.18
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	48,135.57

Budget Uses

Expenditure Budget	0002	48,135.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,885.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,885.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,250.00
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	48,135.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001	2009	32,500.00	47,500.00	6,500.00	1,250.00
1990	1999	9,200.00	13,800.00	N/A	NA
1985	1996	6,800.00	10,200.00	N/A	NA
Total					1,250.00

13 Tuition Fund

Adopted Budget	0001	171.47

Budget Uses

Expenditure Budget	0002	171.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171.47
Unreserved Fund Balance Reappropriated	0970	171.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	171.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,847.04
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	847.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,152.96
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade
0131 Ulm Elem

Submit ID: 0131-99092362

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,863.49

Budget Uses

Expenditure Budget	0002	14,863.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,863.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,863.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,863.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

29 Flexibility Fund

Adopted Budget	0001	16,430.72

Budget Uses

Expenditure Budget	0002	16,430.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,430.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,430.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,430.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
07 Cascade

0131 Ulm Elem

Submit ID: 0131-99092362

61 Building Reserve Fund

Adopted Budget		0001	22,923.27

Budget Uses

Expenditure Budget		0002	22,923.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,023.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,023.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,900.00	
District Tax Levy		1110	13,900.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	22,923.27

Budget Report
FY 2019

24 Lake

Submit ID: 1211-56093749

1211 Upper West Shore Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	65	N/A	7,145,493

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Duskie Dwelle

(Signature) (Date)

Chairperson, School Trustees: Jim Ferguson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

Submit ID: 1211-56093749

1211 Upper West Shore Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	407,535.26	41,160.31	10%	10.10%	20,685.37	228,813.69	158,036.20	22.12
10 Transportation	4,564.25	912.85	20%	20.00%	149.02	4,415.23	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	55,621.28	11,124.26	20%	20.00%	4,612.27	51,009.01		
17 Adult Education	8,312.87	2,909.50	35%	35.00%	5,403.37	0.00	2,909.50	0.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,517.14	0.00	N/A	0.00%	2,517.14	0.00	0.00	0.00
29 Flexibility	5.15	0.00	N/A	0.00%	5.15	0.00	0.00	0.00
61 Building Reserve	20,002.45	0.00	N/A	0.00%	2.45	0.00	20,000.00	2.80
Total of All Funds	498,558.40	56,106.92			33,374.77	284,237.93	180,945.70	25.33

50 Debt Service **Tax Jurisdiction**								
Elem-1	53,404.00	25,699.95	20-9-438	48.12%	0.00	0.00	53,404.00	7.47

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 65

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	185,028.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,464.05
D.	At Risk Student	(I-D)	6,397.83
E.	Indian Education For All	(I-E)	1,414.40
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	1,354.60
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	13,145.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	329,058.89
C.	Maximum Budget Limit	(II-C)	407,966.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,428.15
E.	Adopted Budget	(II-E)	357,487.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	379,107.11
H.	Maximum Budget Limit	(II-H)	466,494.67
I.	Highest Budget Without a Vote	(II-I)	407,535.26
J.	Highest Budget	(II-J)	466,494.67
K.	Highest Voted Amount	(II-K)	58,959.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	407,535.26

Budget Report
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1211 Upper West Shore Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,753.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		406.78
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	406.78	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,685.37
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	20,685.37	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,845.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		407,535.26
	1. BASE Budget Limit	(V-A1)	379,107.11	
	2. Over-BASE Budget	(V-A2)	28,428.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		185,028.50
	1. Direct State Aid Paid By State	(V-B1)	185,028.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,464.05
D.	At Risk Student	(V-D)		6,397.83
E.	Indian Education For All	(V-E)		1,414.40
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		1,354.60
H.	Special Education Allowable Cost Payment	(V-H)		13,145.02
I.	Remaining Fund Balance Available	(V-I)		20,685.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,083.29
	1. Actual Non-Levy Revenue	(V-J1)	1,083.29	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		129,608.05
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,608.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		379,107.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,428.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,428.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.98
1.	District Property Tax Levy Mills	(V-U1)	3.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

24 Lake

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1211 Upper West Shore Elem

01 General Fund

Adopted Budget	0001	407,535.26

Budget Uses

Expenditure Budget	0002	407,535.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,685.37
Direct State Aid	3110	185,028.50
Quality Educator	3111	18,464.05
At Risk Student	3112	6,397.83
Indian Education For All	3113	1,414.40
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	13,145.02
Data For Achievement	3116	1,354.60
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,083.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	129,608.05		
Over-BASE Levy	1110(c)	28,428.15		
District Tax Levy			1110	158,036.20
Total Estimated Revenues to Fund Adopted Budget			0004	407,535.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,564.25

Budget Uses

Expenditure Budget	0002	4,564.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,149.32
Contingency	0006	414.93
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,061.87
Operating Reserve	0961	912.85
Unreserved Fund Balance Reappropriated	0970	149.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,133.10
State On-Schedule Trans Reimb	3210	2,282.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,564.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	55,621.28

Budget Uses

Expenditure Budget	0002	55,621.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,736.53
Operating Reserve	0961	11,124.26
Unreserved Fund Balance Reappropriated	0970	4,612.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,009.01
Total Estimated Revenues to Fund Adopted Budget	0004	55,621.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,312.87

Budget Uses

Expenditure Budget	0002	8,312.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,312.87
Operating Reserve	0961	2,909.50
Unreserved Fund Balance Reappropriated	0970	5,403.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,909.50
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	8,312.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	2,517.14

Budget Uses

Expenditure Budget	0002	2,517.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,517.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,517.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,517.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	5.15

Budget Uses

Expenditure Budget	0002	5.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1211 Upper West Shore Elem

50 Debt Service Fund

Elem-1

Taxable Value		7,145,493.00
Adopted Budget	0001	53,404.00

Budget Uses

Expenditure Budget	0002	51,350.00
Add To Fund Balance	0003	2,054.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,699.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	25,699.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,404.00
Jurisdiction Mills	999	7.47
Total Estimated Revenues to Fund Adopted Budget	0004	53,404.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	10/15/2007	06/30/2027	675,000.00	345,000.00	35,000.00	16,000.00	350.00
Total Bond Requirements							51,350.00
Total Debt Service Requirements						0002	51,350.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	20,002.45

Budget Uses

Expenditure Budget		0002	20,002.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	2.80
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.80
Total Estimated Revenues to Fund Adopted Budget		0004	20,002.45

Budget Report
FY 2019

37 Pondera

0679 Valier Elem

Submit ID: 0679-22923477

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 105	N/A	3,434,432

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Tim Hartwell

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

37 Pondera

0679 Valier Elem

Submit ID: 0679-22923477

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,000,583.86	100,019.34	10%	10.00%	0.00	566,053.22	434,530.64	126.51
10 Transportation	90,000.00	18,000.00	20%	20.00%	6,529.05	50,418.50	33,052.45	9.62
11 Bus Depreciation	236,985.88	0.00	N/A	0.00%	181,744.28	0.00	55,241.60	16.08
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	24,000.00	20%	20.00%	6,544.27	113,455.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,450.28	0.00	N/A	0.00%	27,450.28	0.00	22,000.00	6.41
29 Flexibility	23,101.10	0.00	N/A	0.00%	23,101.10	0.00	0.00	0.00
61 Building Reserve	74,248.80	0.00	N/A	0.00%	64,248.80	0.00	10,000.00	2.91
Total of All Funds	1,594,369.92	142,019.34			309,617.78	729,927.45	554,824.69	161.53

50 Debt Service **Tax Jurisdiction**								
ELPOOL	16,277.66	0.00	20-9-438	0.00%	924.88	0.00	15,352.78	4.47

Budget Report
FY 2019

37 Pondera

0679 Valier Elem

Submit ID: 0679-22923477

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	83 *
M1	VALIER 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	346,457.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,554.39
D.	At Risk Student	(I-D)	5,019.11
E.	Indian Education For All	(I-E)	2,284.80
F.	American Indian Achievement Gap	(I-F)	5,564.00
G.	Data For Achievement	(I-G)	2,188.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	14,906.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,968.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,035.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	737,874.55
C.	Maximum Budget Limit	(II-C)	914,145.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	305,059.31
E.	Adopted Budget	(II-E)	1,042,933.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	695,524.55
H.	Maximum Budget Limit	(II-H)	862,464.07
I.	Highest Budget Without a Vote	(II-I)	1,000,583.86
J.	Highest Budget	(II-J)	1,044,530.30
K.	Highest Voted Amount	(II-K)	43,946.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,000,583.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		100,019.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		100,019.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,000,583.86
1.	BASE Budget Limit	(V-A1)	695,524.55	
2.	Over-BASE Budget	(V-A2)	305,059.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		346,457.14
1.	Direct State Aid Paid By State	(V-B1)	346,457.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,554.39
D.	At Risk Student	(V-D)		5,019.11
E.	Indian Education For All	(V-E)		2,284.80
F.	American Indian Achievement Gap	(V-F)		5,564.00
G.	Data For Achievement	(V-G)		2,188.20
H.	Special Education Allowable Cost Payment	(V-H)		14,906.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		281,550.48
1.	State Guaranteed Tax Base Aid	(V-L1)	152,079.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,471.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		695,524.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		305,059.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		305,059.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.82
1.	District Property Tax Levy Mills	(V-U1)	88.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		126.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

37 Pondera

0679 Valier Elem

Submit ID: 0679-22923477

01 General Fund

Adopted Budget	0001	1,000,583.86

Budget Uses

Expenditure Budget	0002	1,000,583.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	346,457.14
Quality Educator	3111	37,554.39
At Risk Student	3112	5,019.11
Indian Education For All	3113	2,284.80
American Indian Achievement Gap	3114	5,564.00
State Spec Ed Allowable Cost Pymt to Districts	3115	14,906.43
Data For Achievement	3116	2,188.20
State Guaranteed Tax Base Aid	3120	152,079.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	129,471.33		
Over-BASE Levy	1110(c)	305,059.31		
District Tax Levy			1110	434,530.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,000,583.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,835.00
Contingency	0006	4,583.50
Over-Schedule	0011	39,581.50
Fund Balance for Budget	TFS48	24,529.05
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	6,529.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,209.25
State On-Schedule Trans Reimb	3210	25,209.25
District Tax Levy	1110	33,052.45
District Mills	999	9.62
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	236,985.88

Budget Uses

Expenditure Budget	0002	236,985.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,744.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,744.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,241.60
District Mills	999	16.08
Total Estimated Revenues to Fund Adopted Budget	0004	236,985.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird Bus	2018	93,500.00	0.00	18,700.00	18,700.00
2015 Thomas Model C2	2015	87,070.00	34,828.00	17,414.00	17,414.00
2012 IC Corp Bus	2011	90,634.00	86,134.00	18,126.80	10,126.80
2000 Van Hool Coach	2010	55,008.00	73,511.20	11,001.60	9,000.80
Total					55,241.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,544.27
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	6,544.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,455.73
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	49,450.28

Budget Uses

Expenditure Budget	0002	49,450.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,450.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,450.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,000.00
District Mills	999	6.41
Total Estimated Revenues to Fund Adopted Budget	0004	49,450.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,101.10

Budget Uses

Expenditure Budget	0002	23,101.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,101.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,101.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,101.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0679 Valier Elem

Submit ID: 0679-22923477

50 Debt Service Fund

ELPOOL

Taxable Value		3,434,432.00
Adopted Budget	0001	16,277.66

Budget Uses

Expenditure Budget	0002	16,277.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	924.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	924.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,352.78
Jurisdiction Mills	999	4.47
Total Estimated Revenues to Fund Adopted Budget	0004	16,277.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	08/15/2011	08/15/2021	150,000.00	39,270.00	14,764.00	1,513.66	0.00

Total Bond Requirements		16,277.66
Total Debt Service Requirements	0002	16,277.66

Budget Report
FY 2019

37 Pondera

0679 Valier Elem

Submit ID: 0679-22923477

61 Building Reserve Fund

Adopted Budget		0001	74,248.80

Budget Uses

Expenditure Budget		0002	74,248.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,248.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,248.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	2.91
Building Reserves Voted Mills			2.91
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	74,248.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	100,000.00	10	30,000.00	10,000.00	10,000.00
Total					10,000.00

Budget Report
FY 2019

37 Pondera

0680 Valier H S

Submit ID: 0680-51381391

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	59	4,257,687

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Tim Hartwell

(Signature) (Date)

County Superintendent: Lynn Utterback

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
37 Pondera
0680 Valier H S

Submit ID: 0680-51381391

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	802,522.71	78,798.52	10%	9.82%	0.00	549,625.90	252,896.81	59.40
10 Transportation	90,000.00	18,000.00	20%	20.00%	6,034.92	50,418.50	33,546.58	7.88
11 Bus Depreciation	216,486.90	0.00	N/A	0.00%	149,916.20	0.00	66,570.70	15.64
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	95,000.00	19,000.00	20%	20.00%	5,585.79	89,414.21		
17 Adult Education	4,000.00	0.00	35%	0.00%	3,504.13	0.00	495.87	0.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,002.27	0.00	N/A	0.00%	32,002.27	0.00	25,000.00	5.87
29 Flexibility	19,472.20	0.00	N/A	0.00%	19,472.20	0.00	0.00	0.00
61 Building Reserve	124,371.71	0.00	N/A	0.00%	103,571.71	0.00	20,800.00	4.89
Total of All Funds	1,408,855.79	115,798.52			320,087.22	689,458.61	399,309.96	93.80

50 Debt Service Tax Jurisdiction								
HSPOOL	16,277.66	0.00	20-9-438	0.00%	109.56	0.00	16,168.10	3.80

Budget Report
FY 2019

37 Pondera

0680 Valier H S

Submit ID: 0680-51381391

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 59

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	327,563.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,883.74
D.	At Risk Student	(I-D)	2,834.85
E.	Indian Education For All	(I-E)	1,283.84
F.	American Indian Achievement Gap	(I-F)	3,638.00
G.	Data For Achievement	(I-G)	1,229.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	15,270.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,961.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,154.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	625,602.68
C.	Maximum Budget Limit	(II-C)	778,629.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	167,205.72
E.	Adopted Budget	(II-E)	792,808.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	640,676.27
H.	Maximum Budget Limit	(II-H)	798,175.98
I.	Highest Budget Without a Vote	(II-I)	802,522.71
J.	Highest Budget	(II-J)	802,522.71
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	802,522.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,798.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,798.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		802,522.71
1.	BASE Budget Limit	(V-A1)	640,676.27	
2.	Over-BASE Budget	(V-A2)	161,846.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		327,563.61
1.	Direct State Aid Paid By State	(V-B1)	327,563.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,883.74
D.	At Risk Student	(V-D)		2,834.85
E.	Indian Education For All	(V-E)		1,283.84
F.	American Indian Achievement Gap	(V-F)		3,638.00
G.	Data For Achievement	(V-G)		1,229.56
H.	Special Education Allowable Cost Payment	(V-H)		15,270.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		508.10
1.	Actual Non-Levy Revenue	(V-J1)	508.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		265,464.43
1.	State Guaranteed Tax Base Aid	(V-L1)	174,414.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,050.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		640,676.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,846.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,846.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.39
U.	Over-BASE Mills	(V-U)		38.01
1.	District Property Tax Levy Mills	(V-U1)	38.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	802,522.71

Budget Uses

Expenditure Budget	0002	802,522.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	327,563.61
Quality Educator	3111	22,883.74
At Risk Student	3112	2,834.85
Indian Education For All	3113	1,283.84
American Indian Achievement Gap	3114	3,638.00
State Spec Ed Allowable Cost Pymt to Districts	3115	15,270.14
Data For Achievement	3116	1,229.56
State Guaranteed Tax Base Aid	3120	174,414.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	508.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,050.37		
Over-BASE Levy	1110(c)	161,846.44		
District Tax Levy			1110	252,896.81
Total Estimated Revenues to Fund Adopted Budget			0004	802,522.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,835.00
Contingency	0006	4,583.50
Over-Schedule	0011	39,581.50
Fund Balance for Budget	TFS48	24,034.92
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	6,034.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,209.25
State On-Schedule Trans Reimb	3210	25,209.25
District Tax Levy	1110	33,546.58
District Mills	999	7.88
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	216,486.90

Budget Uses

Expenditure Budget	0002	216,486.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,916.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,916.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,570.70
District Mills	999	15.64
Total Estimated Revenues to Fund Adopted Budget	0004	216,486.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird Bus	2018	161,000.00	0.00	32,200.00	32,200.00
2016 Thomas Freightliner	2015	89,345.00	35,738.00	17,869.00	17,869.00
2000 Van Hool Coach	2010	110,017.00	148,523.80	22,003.40	16,501.70
Total					66,570.70

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,585.79
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	5,585.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,414.21
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,504.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,504.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	495.87
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	57,002.27

Budget Uses

Expenditure Budget	0002	57,002.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,002.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,002.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	57,002.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
37 Pondera

0680 Valier H S

Submit ID: 0680-51381391

29 Flexibility Fund

Adopted Budget	0001	19,472.20

Budget Uses

Expenditure Budget	0002	19,472.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,472.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,472.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,472.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

37 Pondera

0680 Valier H S

Submit ID: 0680-51381391

50 Debt Service Fund

HSPOOL

Taxable Value		4,257,687.00
Adopted Budget	0001	16,277.66

Budget Uses

Expenditure Budget	0002	16,277.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,168.10
Jurisdiction Mills	999	3.80
Total Estimated Revenues to Fund Adopted Budget	0004	16,277.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	08/15/2011	08/15/2021	150,000.00	39,270.00	14,764.00	1,513.66	0.00
Total Bond Requirements							16,277.66
Total Debt Service Requirements						0002	16,277.66

Budget Report
FY 2019
37 Pondera

0680 Valier H S

Submit ID: 0680-51381391

61 Building Reserve Fund

Adopted Budget		0001	124,371.71

Budget Uses

Expenditure Budget		0002	124,371.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	103,571.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	103,571.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,800.00	
District Tax Levy		1110	20,800.00
District Mills		999	4.89
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			4.89
Total Estimated Revenues to Fund Adopted Budget		0004	124,371.71

Budget Report
FY 2019

24 Lake

0483 Valley View Elem

Submit ID: 0483-08075734

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	N/A	378,819

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Shane Orien

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

24 Lake

0483 Valley View Elem

Submit ID: 0483-08075734

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	235,362.92	23,201.03	10%	9.86%	0.00	197,584.10	37,778.82	99.74
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	38,401.46	7,680.29	20%	20.00%	9,055.58	29,345.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	275.44	0.00	N/A	0.00%	275.44	0.00	0.00	0.00
61 Building Reserve	3,790.00	0.00	N/A	0.00%	0.00	0.00	3,790.00	10.00
Total of All Funds	277,829.82	30,881.32			9,331.02	226,929.98	41,568.82	109.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0483-08075734

0483 Valley View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	105,451.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,156.85
D.	At Risk Student	(I-D)	2,969.65
E.	Indian Education For All	(I-E)	718.08
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	687.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	6,022.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,810.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	214,768.16
C.	Maximum Budget Limit	(II-C)	265,947.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	237,798.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	212,332.94
H.	Maximum Budget Limit	(II-H)	261,622.60
I.	Highest Budget Without a Vote	(II-I)	235,362.92
J.	Highest Budget	(II-J)	261,622.60
K.	Highest Voted Amount	(II-K)	26,259.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	235,362.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,201.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,201.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		235,362.92
1.	BASE Budget Limit	(V-A1)	212,332.94	
2.	Over-BASE Budget	(V-A2)	23,029.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		105,451.05
1.	Direct State Aid Paid By State	(V-B1)	105,451.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,156.85
D.	At Risk Student	(V-D)		2,969.65
E.	Indian Education For All	(V-E)		718.08
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		687.72
H.	Special Education Allowable Cost Payment	(V-H)		6,022.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		436.45
1.	Actual Non-Levy Revenue	(V-J1)	436.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		85,248.34
1.	State Guaranteed Tax Base Aid	(V-L1)	70,499.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,748.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		212,332.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,029.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,029.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.79
1.	District Property Tax Levy Mills	(V-U1)	60.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	235,362.92

Budget Uses

Expenditure Budget	0002	235,362.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	105,451.05
Quality Educator	3111	10,156.85
At Risk Student	3112	2,969.65
Indian Education For All	3113	718.08
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	6,022.80
Data For Achievement	3116	687.72
State Guaranteed Tax Base Aid	3120	70,499.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	436.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,748.84		
Over-BASE Levy	1110(c)	23,029.98		
District Tax Levy			1110	37,778.82
Total Estimated Revenues to Fund Adopted Budget			0004	235,362.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

24 Lake

Submit ID: 0483-08075734

0483 Valley View Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0483 Valley View Elem

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14 Retirement Fund

Adopted Budget	0001	38,401.46

Budget Uses

Expenditure Budget	0002	38,101.46
Add To Fund Balance	0003	300.00
Fund Balance for Budget	TFS48	16,735.87
Operating Reserve	0961	7,680.29
Unreserved Fund Balance Reappropriated	0970	9,055.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,345.88
Total Estimated Revenues to Fund Adopted Budget	0004	38,401.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	275.44

Budget Uses

Expenditure Budget	0002	275.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	275.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	275.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	275.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0483 Valley View Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

24 Lake

0483 Valley View Elem

Submit ID: 0483-08075734

61 Building Reserve Fund

Adopted Budget		0001	3,790.00

Budget Uses

Expenditure Budget		0002	3,790.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,790.00	
District Tax Levy		1110	3,790.00
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	3,790.00

Budget Report
FY 2019

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09821671

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	170	N/A	1,871,492

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elizabeth Thibert

(Signature) (Date)

Chairperson, School Trustees: Judd Brooks

(Signature) (Date)

County Superintendent: Patricia Boyle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
07 Cascade
0127 Vaughn Elem

Submit ID: 0127-09821671

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,172,332.74	68,027.61	10%	5.80%	0.00	937,539.08	234,793.66	125.43
10 Transportation	80,000.00	16,000.00	20%	20.00%	21,852.30	11,925.10	46,222.60	24.70
11 Bus Depreciation	136,772.83	0.00	N/A	0.00%	126,772.83	0.00	10,000.00	5.34
13 Tuition	24,109.96		N/A		24,109.96	0.00	0.00	0.00
14 Retirement	175,000.00	8,947.28	20%	5.11%	0.00	175,000.00		
17 Adult Education	6,029.53	0.00	35%	0.00%	6,029.53	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,583.95	0.00	N/A	0.00%	7,583.95	0.00	0.00	0.00
29 Flexibility	18,885.82	0.00	N/A	0.00%	18,885.82	0.00	0.00	0.00
61 Building Reserve	34,131.24	0.00	N/A	0.00%	15,431.24	0.00	18,700.00	9.99
Total of All Funds	1,654,846.07	92,974.89			220,665.63	1,124,464.18	309,716.26	165.46

50 Debt Service Tax Jurisdiction								
74	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09821671

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	146
M1	VAUGHN 7-8	24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	509,125.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,185.00
D.	At Risk Student	(I-D)	9,965.44
E.	Indian Education For All	(I-E)	3,699.20
F.	American Indian Achievement Gap	(I-F)	5,350.00
G.	Data For Achievement	(I-G)	3,542.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,596.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,532.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,071.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	164
B.	BASE Budget Limit	(II-B)	963,119.55
C.	Maximum Budget Limit	(II-C)	1,194,828.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,154.52
E.	Adopted Budget	(II-E)	1,120,274.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,015,178.22
H.	Maximum Budget Limit	(II-H)	1,263,452.54
I.	Highest Budget Without a Vote	(II-I)	1,172,332.74
J.	Highest Budget	(II-J)	1,263,452.54
K.	Highest Voted Amount	(II-K)	91,119.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,172,332.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		68,027.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,027.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,172,332.74
1.	BASE Budget Limit	(V-A1)	1,015,178.22	
2.	Over-BASE Budget	(V-A2)	157,154.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		509,125.85
1.	Direct State Aid Paid By State	(V-B1)	509,125.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,185.00
D.	At Risk Student	(V-D)		9,965.44
E.	Indian Education For All	(V-E)		3,699.20
F.	American Indian Achievement Gap	(V-F)		5,350.00
G.	Data For Achievement	(V-G)		3,542.80
H.	Special Education Allowable Cost Payment	(V-H)		25,596.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,450.23
1.	Actual Non-Levy Revenue	(V-J1)	3,450.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		412,262.80
1.	State Guaranteed Tax Base Aid	(V-L1)	334,623.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	77,639.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,015,178.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,154.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,154.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		83.97
1.	District Property Tax Levy Mills	(V-U1)	83.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,172,332.74

Budget Uses

Expenditure Budget	0002	1,172,332.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	509,125.85
Quality Educator	3111	42,185.00
At Risk Student	3112	9,965.44
Indian Education For All	3113	3,699.20
American Indian Achievement Gap	3114	5,350.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,596.90
Data For Achievement	3116	3,542.80
State Guaranteed Tax Base Aid	3120	334,623.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,450.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	77,639.14		
Over-BASE Levy	1110(c)	157,154.52		
District Tax Levy			1110	234,793.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,172,332.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,841.00
Contingency	0006	1,084.10
Over-Schedule	0011	68,074.90
Fund Balance for Budget	TFS48	37,852.30
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	21,852.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	5,962.55
State On-Schedule Trans Reimb	3210	5,962.55
District Tax Levy	1110	46,222.60
District Mills	999	24.70
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	136,772.83

Budget Uses

Expenditure Budget	0002	136,772.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,772.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,772.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	5.34
Total Estimated Revenues to Fund Adopted Budget	0004	136,772.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 THOMAS CVX	2012	92,925.00	79,585.00	18,585.00	5,000.00
2010 THOMAS	2010	88,367.93	84,673.59	17,673.59	5,000.00
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					10,000.00

13 Tuition Fund

Adopted Budget	0001	24,109.96

Budget Uses

Expenditure Budget	0002	24,109.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,109.96
Unreserved Fund Balance Reappropriated	0970	24,109.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,109.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09821671

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,947.28
Operating Reserve	0961	8,947.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	175,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,029.53

Budget Uses

Expenditure Budget	0002	6,029.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,029.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,029.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,029.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,583.95

Budget Uses

Expenditure Budget	0002	7,583.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,583.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,583.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,583.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	18,885.82

Budget Uses

Expenditure Budget	0002	18,885.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,885.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,885.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,885.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
74

Taxable Value		1,871,492.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	34,131.24

Budget Uses

Expenditure Budget		0002	34,131.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,431.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,431.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,700.00	
District Tax Levy		1110	18,700.00
District Mills		999	9.99
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.99
Total Estimated Revenues to Fund Adopted Budget		0004	34,131.24

Budget Report
FY 2019

41 Ravalli

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0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 187	* 115	6,972,856

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Paul Rosen

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Submit ID: 0738-68857433

0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,155,085.87	215,508.59	10%	10.00%	0.00	1,759,047.36	396,038.51	56.81
10 Transportation	204,015.54	40,803.11	20%	20.00%	0.00	15,893.85	188,121.69	26.98
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,010.63		N/A		20,010.63	0.00	0.00	0.00
14 Retirement	297,391.14	57,721.45	20%	19.41%	86.34	297,304.80		
17 Adult Education	20,105.00	7,036.75	35%	35.00%	527.33	0.00	19,577.67	2.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,484.59	0.00	N/A	0.00%	7,484.59	0.00	40,000.00	5.74
29 Flexibility	44,187.79	0.00	N/A	0.00%	44,187.79	0.00	0.00	0.00
61 Building Reserve	185,603.73	0.00	N/A	0.00%	132,403.73	0.00	53,200.00	7.63
Total of All Funds	2,973,884.29	321,069.90			204,700.41	2,072,246.01	696,937.87	99.97

50 Debt Service **Tax Jurisdiction**								
0738	272,062.50	115,750.34	20-9-438	42.55%	0.00	0.00	272,062.50	39.02

Budget Report
FY 2019

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0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	141 *
M1	VICTOR 7-8	46 *
H1	VICTOR HS 9-12	115 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,071,849.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,615.00
D.	At Risk Student	(I-D)	22,400.79
E.	Indian Education For All	(I-E)	6,571.52
F.	American Indian Achievement Gap	(I-F)	3,852.00
G.	Data For Achievement	(I-G)	6,293.68
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	74,552.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,203.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,719.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,710.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	332
B.	BASE Budget Limit	(II-B)	2,270,474.82
C.	Maximum Budget Limit	(II-C)	2,836,400.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,270,474.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,155,085.87
H.	Maximum Budget Limit	(II-H)	2,687,914.00
I.	Highest Budget Without a Vote	(II-I)	2,155,085.87
J.	Highest Budget	(II-J)	2,687,914.00
K.	Highest Voted Amount	(II-K)	532,828.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,155,085.87

Budget Report
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0738 Victor K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		215,508.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		215,508.59

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	46,898.68	27,653.44	74,552.12
B.	Special Education RSBG to Coop	8,682.87	5,520.90	14,203.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,232.62	13,269.74	35,502.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,111,557.50	817,362.50	1,928,920.00
		1,267,874.50	1,129,998.50	2,397,873.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	447,559.70	398,889.47	846,449.17
H.	Special Education in BASE@40%	22,232.62	13,269.74	35,502.36
I.	Subsidized BASE Amount	469,792.32	412,159.21	881,951.53
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,155,085.87
1.	BASE Budget Limit	(V-A1)	2,155,085.87	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,071,849.23
1.	Direct State Aid Paid By State	(V-B1)	1,071,849.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,615.00
D.	At Risk Student	(V-D)		22,400.79
E.	Indian Education For All	(V-E)		6,571.52
F.	American Indian Achievement Gap	(V-F)		3,852.00
G.	Data For Achievement	(V-G)		6,293.68

H.	Special Education Allowable Cost Payment	(V-H)		74,552.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,036.81
1.	Actual Non-Levy Revenue	(V-J1)	1,036.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		880,914.72
1.	State Guaranteed Tax Base Aid	(V-L1)	484,876.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	396,038.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,155,085.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.79
T.	BASE Mills - High School	(V-T)		20.02
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

41 Ravalli

Submit ID: 0738-68857433

0738 Victor K-12 Schools

01 General Fund

Adopted Budget	0001	2,155,085.87

Budget Uses

Expenditure Budget	0002	2,155,085.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,071,849.23
Quality Educator	3111	87,615.00
At Risk Student	3112	22,400.79
Indian Education For All	3113	6,571.52
American Indian Achievement Gap	3114	3,852.00
State Spec Ed Allowable Cost Pymt to Districts	3115	74,552.12
Data For Achievement	3116	6,293.68
State Guaranteed Tax Base Aid	3120	484,876.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,036.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	396,038.51		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	396,038.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,155,085.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	204,015.54

Budget Uses

Expenditure Budget	0002	204,015.54
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,448.95
Contingency	0006	1,444.90
Over-Schedule	0011	188,121.69
Fund Balance for Budget	TFS48	40,803.11
Operating Reserve	0961	40,803.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	7,946.92
State On-Schedule Trans Reimb	3210	7,946.93
District Tax Levy	1110	188,121.69
District Mills	999	26.98
Total Estimated Revenues to Fund Adopted Budget	0004	204,015.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

41 Ravalli

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0738 Victor K-12 Schools

13 Tuition Fund

Adopted Budget	0001	20,010.63

Budget Uses

Expenditure Budget	0002	20,010.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,010.63
Unreserved Fund Balance Reappropriated	0970	20,010.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,010.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

0738 Victor K-12 Schools

Submit ID: 0738-68857433

14 Retirement Fund

Adopted Budget	0001	297,391.14

Budget Uses

Expenditure Budget	0002	297,391.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,807.79
Operating Reserve	0961	57,721.45
Unreserved Fund Balance Reappropriated	0970	86.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	297,304.80
Total Estimated Revenues to Fund Adopted Budget	0004	297,391.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,105.00

Budget Uses

Expenditure Budget	0002	20,105.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,564.08
Operating Reserve	0961	7,036.75
Unreserved Fund Balance Reappropriated	0970	527.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,577.67
District Mills	999	2.81
Total Estimated Revenues to Fund Adopted Budget	0004	20,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	47,484.59

Budget Uses

Expenditure Budget	0002	47,484.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,484.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,484.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	5.74
Total Estimated Revenues to Fund Adopted Budget	0004	47,484.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44,187.79

Budget Uses

Expenditure Budget	0002	44,187.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,187.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,187.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,187.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

41 Ravalli

Submit ID: 0738-68857433

0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		6,972,856.00
Adopted Budget	0001	272,062.50

Budget Uses

Expenditure Budget	0002	272,062.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	115,750.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	115,750.34
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	272,062.50
Jurisdiction Mills	999	39.02
Total Estimated Revenues to Fund Adopted Budget	0004	272,062.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	925,000.00	95,000.00	40,681.25	350.00
High School Bond	12/21/2006	06/30/2027	1,800,000.00	925,000.00	95,000.00	40,681.25	350.00
Total Bond Requirements							272,062.50
Total Debt Service Requirements						0002	272,062.50

Budget Report
FY 2019

41 Ravalli

Submit ID: 0738-68857433

0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	185,603.73

Budget Uses

Expenditure Budget		0002	185,603.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	132,403.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	132,403.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,200.00	
District Tax Levy		1110	53,200.00
District Mills		999	7.63
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.63
Total Estimated Revenues to Fund Adopted Budget		0004	185,603.73

Budget Report
FY 2019

29 McCone

0566 Vida Elem

Submit ID: 0566-90253119

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	22	N/A	2,661,534

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Darren Dowse

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
29 McCone
0566 Vida Elem

Submit ID: 0566-90253119

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	200,766.47	37,985.51	10%	18.92%	15,399.76	90,637.83	94,728.88	35.59
10 Transportation	65,000.00	13,000.00	20%	20.00%	2,186.84	27,145.80	35,667.36	13.40
11 Bus Depreciation	198,224.29	0.00	N/A	0.00%	175,774.29	0.00	22,450.00	8.43
13 Tuition	6,000.00		N/A		233.68	0.00	5,766.32	2.17
14 Retirement	40,000.00	3,242.87	20%	8.11%	0.00	40,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,415.77	0.00	N/A	0.00%	1,415.77	0.00	0.00	0.00
29 Flexibility	164,996.27	0.00	N/A	0.00%	164,996.27	0.00	0.00	0.00
61 Building Reserve	68,693.33	0.00	N/A	0.00%	50,793.33	0.00	17,900.00	6.73
Total of All Funds	745,096.13	54,228.38			410,799.94	157,783.63	176,512.56	66.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

29 McCone

0566 Vida Elem

Submit ID: 0566-90253119

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	78,075.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	30.44
E.	Indian Education For All	(I-E)	478.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	458.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,312.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,104.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	223,069.18
C.	Maximum Budget Limit	(II-C)	277,297.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,497.76
E.	Adopted Budget	(II-E)	271,566.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	152,268.71
H.	Maximum Budget Limit	(II-H)	188,747.52
I.	Highest Budget Without a Vote	(II-I)	200,766.47
J.	Highest Budget	(II-J)	271,686.94
K.	Highest Voted Amount	(II-K)	70,920.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	200,766.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,076.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17,908.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17,908.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,399.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,399.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,385.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		200,766.47
1.	BASE Budget Limit	(V-A1)	152,268.71	
2.	Over-BASE Budget	(V-A2)	48,497.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		78,075.17
1.	Direct State Aid Paid By State	(V-B1)	78,075.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		30.44
E.	Indian Education For All	(V-E)		478.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		458.48
H.	Special Education Allowable Cost Payment	(V-H)		3,312.54
I.	Remaining Fund Balance Available	(V-I)		15,399.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,792.48
1.	Actual Non-Levy Revenue	(V-J1)	1,792.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,231.12
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,231.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		152,268.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,497.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,497.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.22
1.	District Property Tax Levy Mills	(V-U1)	18.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	200,766.47

Budget Uses

Expenditure Budget	0002	200,766.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,399.76
Direct State Aid	3110	78,075.17
Quality Educator	3111	6,490.00
At Risk Student	3112	30.44
Indian Education For All	3113	478.72
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,312.54
Data For Achievement	3116	458.48
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	828.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	964.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,231.12		
Over-BASE Levy	1110(c)	48,497.76		
District Tax Levy			1110	94,728.88
Total Estimated Revenues to Fund Adopted Budget			0004	200,766.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,678.00
Contingency	0006	2,467.80
Over-Schedule	0011	37,854.20
Fund Balance for Budget	TFS48	15,186.84
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	2,186.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	13,572.90
State On-Schedule Trans Reimb	3210	13,572.90
District Tax Levy	1110	35,667.36
District Mills	999	13.40
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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11 Bus Depreciation Fund

Adopted Budget	0001	198,224.29

Budget Uses

Expenditure Budget	0002	198,224.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,774.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,774.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,450.00
District Mills	999	8.43
Total Estimated Revenues to Fund Adopted Budget	0004	198,224.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 collins 16 passenger	2015	67,750.00	40,650.00	13,550.00	13,550.00
2012 Chevy MircoBird	2013	44,500.00	44,500.00	8,900.00	8,900.00
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					22,450.00

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	233.68
Unreserved Fund Balance Reappropriated	0970	233.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,766.32
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,242.87
Operating Reserve	0961	3,242.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,415.77

Budget Uses

Expenditure Budget	0002	1,415.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,415.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,415.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,415.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
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29 Flexibility Fund

Adopted Budget	0001	164,996.27

Budget Uses

Expenditure Budget	0002	164,996.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,996.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,996.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,996.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
29 McCone

0566 Vida Elem

Submit ID: 0566-90253119

61 Building Reserve Fund

Adopted Budget		0001	68,693.33

Budget Uses

Expenditure Budget		0002	68,693.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,793.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,793.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,900.00	
District Tax Levy		1110	17,900.00
District Mills		999	6.73
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.73
Total Estimated Revenues to Fund Adopted Budget		0004	68,693.33

Budget Report
FY 2019

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0819 Westby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	45	*	22	2,001,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Donna Sorenson

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,089,386.10	108,938.61	10%	10.00%	51,114.64	935,304.29	102,967.17	51.44
10 Transportation	100,000.00	20,000.00	20%	20.00%	8,533.61	61,466.39	30,000.00	14.99
11 Bus Depreciation	150,000.00	49,586.34	N/A	33.06%	0.00	150,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	11,557.97	158,442.03		
17 Adult Education	30,000.00	0.00	35%	0.00%	3,834.62	26,165.38	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	250,000.00	0.00	N/A	0.00%	26,458.33	223,541.67	0.00	0.00
29 Flexibility	1,500,000.00	0.00	N/A	0.00%	137,467.21	1,362,532.79	0.00	0.00
61 Building Reserve	2,500,000.00	0.00	N/A	0.00%	1,056,486.65	4,120,540.05	70,000.00	34.97
Total of All Funds	5,789,386.10	212,524.95			1,295,453.03	7,037,992.60	202,967.17	101.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0819 Westby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	33 *
M1	WESTBY 7-8	12 *
H1	WESTBY HS 9-12	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	400,168.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,590.63
D.	At Risk Student	(I-D)	957.27
E.	Indian Education For All	(I-E)	1,457.92
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	1,396.28
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	11,657.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,161.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,721.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,128.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	769,910.83
C.	Maximum Budget Limit	(II-C)	954,079.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,081,551.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	780,601.08
H.	Maximum Budget Limit	(II-H)	968,539.21
I.	Highest Budget Without a Vote	(II-I)	1,089,386.10
J.	Highest Budget	(II-J)	1,089,386.10
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,089,386.10

Budget Report
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0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		108,938.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		51,114.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	51,114.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		160,053.25

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,935.68	3,721.94	11,657.62
B.	Special Education RSBG to Coop	2,158.17	1,003.80	3,161.97
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,037.54	1,890.30	5,927.84

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	269,402.40	156,876.50	426,278.90
		425,719.40	469,512.50	895,231.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	150,278.95	165,737.91	316,016.86
H.	Special Education in BASE@40%	4,037.54	1,890.30	5,927.84
I.	Subsidized BASE Amount	154,316.49	167,628.21	321,944.70
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,089,386.10
1.	BASE Budget Limit	(V-A1)	780,601.08	
2.	Over-BASE Budget	(V-A2)	308,785.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		400,168.66
1.	Direct State Aid Paid By State	(V-B1)	400,168.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,590.63
D.	At Risk Student	(V-D)		957.27
E.	Indian Education For All	(V-E)		1,457.92
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		1,396.28

H.	Special Education Allowable Cost Payment	(V-H)		11,657.62
I.	Remaining Fund Balance Available	(V-I)		51,114.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,151.23
	1. Actual Non-Levy Revenue	(V-J1)	4,151.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		266,678.83
	1. State Guaranteed Tax Base Aid	(V-L1)	163,711.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,967.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		780,601.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		308,785.02
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	60,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	248,785.02	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		308,785.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.38
T.	BASE Mills - High School	(V-T)		17.06
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0819 Westby K-12 Schools

01 General Fund

Adopted Budget	0001	1,089,386.10

Budget Uses

Expenditure Budget	0002	1,089,386.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	51,114.64
Direct State Aid	3110	400,168.66
Quality Educator	3111	42,590.63
At Risk Student	3112	957.27
Indian Education For All	3113	1,457.92
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	11,657.62
Data For Achievement	3116	1,396.28
State Guaranteed Tax Base Aid	3120	163,711.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,611.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	540.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	248,785.02
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	60,000.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,967.17		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	102,967.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,089,386.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,548.10
Contingency	0006	2,754.81
Over-Schedule	0011	69,697.09
Fund Balance for Budget	TFS48	28,533.61
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	8,533.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	31,163.48
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	15,151.45
State On-Schedule Trans Reimb	3210	15,151.46
District Tax Levy	1110	30,000.00
District Mills	999	14.99
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,586.34
Operating Reserve	0961	49,586.34
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
2008 CHEVROLET	2008	43,490.00	0.00	8,698.00	0.00
2007 CHEVROLET	2007	42,600.00	0.00	8,520.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,557.97
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	11,557.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,442.03
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,834.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,834.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	26,165.38
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,458.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,458.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	223,541.67
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	137,467.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	137,467.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,362,532.79
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

46 Sheridan

Submit ID: 0819-17681735

0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	2,500,000.00
Budget Uses			
Expenditure Budget		0002	2,500,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,056,486.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,056,486.65
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,373,513.35
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	70,000.00
District Mills		999	34.97
Building Reserves Voted Mills			34.97
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,500,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	350,000.00	5	140,000.00	70,000.00	70,000.00
Total					70,000.00

Budget Report
FY 2019

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-33294025

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 70	N/A	6,543,417

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy Baker

(Signature) (Date)

Chairperson, School Trustees: Dawn LaFleur

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
1223 West Glacier Elem

Submit ID: 1223-33294025

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	458,452.42	28,913.49	10%	6.31%	0.00	235,006.19	223,446.23	34.14
10 Transportation	110,000.00	13,121.27	20%	11.93%	0.00	65,138.34	44,861.66	6.86
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	72,013.44	14,402.69	20%	20.00%	2,155.95	69,857.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,443.62	0.00	N/A	0.00%	1,023.62	0.00	9,420.00	1.44
29 Flexibility	171.93	0.00	N/A	0.00%	171.93	0.00	0.00	0.00
61 Building Reserve	31,363.26	0.00	N/A	0.00%	9,363.26	0.00	22,000.00	3.36
Total of All Funds	682,444.67	56,437.45			12,714.76	370,002.02	299,727.89	45.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

15 Flathead

Submit ID: 1223-33294025

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 70 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	197,454.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,526.25
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	1,523.20
F.	American Indian Achievement Gap	(I-F)	642.00
G.	Data For Achievement	(I-G)	1,458.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	9,787.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,262.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	393,624.72
C.	Maximum Budget Limit	(II-C)	490,028.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	456,534.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	395,542.66
H.	Maximum Budget Limit	(II-H)	491,718.70
I.	Highest Budget Without a Vote	(II-I)	458,452.42
J.	Highest Budget	(II-J)	491,718.70
K.	Highest Voted Amount	(II-K)	33,266.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	458,452.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		28,913.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,913.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		458,452.42
1.	BASE Budget Limit	(V-A1)	395,542.66	
2.	Over-BASE Budget	(V-A2)	62,909.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		197,454.20
1.	Direct State Aid Paid By State	(V-B1)	197,454.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,526.25
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		1,523.20
F.	American Indian Achievement Gap	(V-F)		642.00
G.	Data For Achievement	(V-G)		1,458.80
H.	Special Education Allowable Cost Payment	(V-H)		9,787.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		614.69
1.	Actual Non-Levy Revenue	(V-J1)	614.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		160,536.47
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	160,536.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		395,542.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,909.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,909.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.61
1.	District Property Tax Levy Mills	(V-U1)	9.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	458,452.42

Budget Uses

Expenditure Budget	0002	458,452.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	197,454.20
Quality Educator	3111	23,526.25
At Risk Student	3112	0.00
Indian Education For All	3113	1,523.20
American Indian Achievement Gap	3114	642.00
State Spec Ed Allowable Cost Pymt to Districts	3115	9,787.05
Data For Achievement	3116	1,458.80
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	614.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	160,536.47		
Over-BASE Levy	1110(c)	62,909.76		
District Tax Levy			1110	223,446.23
Total Estimated Revenues to Fund Adopted Budget			0004	458,452.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,346.40
Contingency	0006	4,634.64
Over-Schedule	0011	59,018.96
Fund Balance for Budget	TFS48	13,121.27
Operating Reserve	0961	13,121.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	14,157.30
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	25,490.52
State On-Schedule Trans Reimb	3210	25,490.52
District Tax Levy	1110	44,861.66
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1223 West Glacier Elem

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	72,013.44

Budget Uses

Expenditure Budget	0002	72,013.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,558.64
Operating Reserve	0961	14,402.69
Unreserved Fund Balance Reappropriated	0970	2,155.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	69,857.49
Total Estimated Revenues to Fund Adopted Budget	0004	72,013.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,443.62

Budget Uses

Expenditure Budget	0002	10,443.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,023.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,023.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,420.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	10,443.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	171.93

Budget Uses

Expenditure Budget	0002	171.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	171.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	31,363.26
Budget Uses			
Expenditure Budget		0002	31,363.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,363.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,363.26
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,000.00	
District Tax Levy		1110	22,000.00
District Mills		999	3.36
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			3.36
Total Estimated Revenues to Fund Adopted Budget		0004	31,363.26

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	645	N/A	9,751,355

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Foley

(Signature) (Date)

Chairperson, School Trustees: Stephanie Nadasi

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
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1184 West Valley Elem

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,944,238.57	382,507.28	10%	9.70%	0.00	3,166,927.01	777,311.56	79.72
10 Transportation	407,968.97	0.00	20%	0.00%	0.00	83,449.04	324,519.93	33.28
11 Bus Depreciation	8,534.68	0.00	N/A	0.00%	7,934.68	0.00	600.00	0.06
13 Tuition	128,707.55		N/A		4,209.65	0.00	124,497.90	12.77
14 Retirement	588,124.18	117,624.84	20%	20.00%	42,030.67	546,093.51		
17 Adult Education	9,751.35	36.58	35%	0.38%	0.00	0.00	9,751.35	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,250.17	0.00	N/A	0.00%	4,250.17	0.00	0.00	0.00
29 Flexibility	36,771.44	0.00	N/A	0.00%	36,771.44	0.00	0.00	0.00
61 Building Reserve	80,970.19	0.00	N/A	0.00%	3,970.19	0.00	77,000.00	7.90
Total of All Funds	5,209,317.10	500,168.70			99,166.80	3,796,469.56	1,313,680.74	134.73

50 Debt Service **Tax Jurisdiction**								
SD1	505,920.00	40,000.00	20-9-438	7.91%	3,654.75	0.00	502,265.25	51.51

Budget Report
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1184 West Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	510
M1	WEST VALLEY 7-8	135

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,768,996.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,281.90
D.	At Risk Student	(I-D)	10,162.13
E.	Indian Education For All	(I-E)	14,035.20
F.	American Indian Achievement Gap	(I-F)	3,210.00
G.	Data For Achievement	(I-G)	13,441.80
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	107,360.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	32,372.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,090.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	620
B.	BASE Budget Limit	(II-B)	3,350,373.15
C.	Maximum Budget Limit	(II-C)	4,189,553.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	370,942.61
E.	Adopted Budget	(II-E)	3,748,946.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	97%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,521,372.90
H.	Maximum Budget Limit	(II-H)	4,392,517.73
I.	Highest Budget Without a Vote	(II-I)	3,944,238.57
J.	Highest Budget	(II-J)	4,392,517.73
K.	Highest Voted Amount	(II-K)	448,279.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,944,238.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		382,507.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		382,507.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,944,238.57
1.	BASE Budget Limit	(V-A1)	3,521,372.90	
2.	Over-BASE Budget	(V-A2)	422,865.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,768,996.02
1.	Direct State Aid Paid By State	(V-B1)	1,768,996.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,281.90
D.	At Risk Student	(V-D)		10,162.13
E.	Indian Education For All	(V-E)		14,035.20
F.	American Indian Achievement Gap	(V-F)		3,210.00
G.	Data For Achievement	(V-G)		13,441.80
H.	Special Education Allowable Cost Payment	(V-H)		107,360.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,601.04
1.	Actual Non-Levy Revenue	(V-J1)	5,601.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,447,284.49
1.	State Guaranteed Tax Base Aid	(V-L1)	1,042,238.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	405,045.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,521,372.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,600.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	50,600.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		422,865.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.18
1.	District Property Tax Levy Mills	(V-U1)	38.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	3,944,238.57

Budget Uses

Expenditure Budget	0002	3,944,238.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,768,996.02
Quality Educator	3111	151,281.90
At Risk Student	3112	10,162.13
Indian Education For All	3113	14,035.20
American Indian Achievement Gap	3114	3,210.00
State Spec Ed Allowable Cost Pymt to Districts	3115	107,360.32
Data For Achievement	3116	13,441.80
State Guaranteed Tax Base Aid	3120	1,042,238.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,601.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	50,600.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	405,045.89		
Over-BASE Levy	1110(c)	372,265.67		
District Tax Levy			1110	777,311.56
Total Estimated Revenues to Fund Adopted Budget			0004	3,944,238.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	407,968.97

Budget Uses

Expenditure Budget	0002	407,968.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	75,862.76
Contingency	0006	7,586.28
Over-Schedule	0011	324,519.93
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	41,724.52
State On-Schedule Trans Reimb	3210	41,724.52
District Tax Levy	1110	324,519.93
District Mills	999	33.28
Total Estimated Revenues to Fund Adopted Budget	0004	407,968.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	8,534.68

Budget Uses

Expenditure Budget	0002	8,534.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,934.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,934.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	600.00
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	8,534.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1998 Bluebird 84 passenger bus	2015	3,000.00	1,800.00	600.00	600.00
Total					600.00

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13 Tuition Fund

Adopted Budget	0001	128,707.55

Budget Uses

Expenditure Budget	0002	128,707.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,209.65
Unreserved Fund Balance Reappropriated	0970	4,209.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	124,497.90
District Mills	999	12.77
Total Estimated Revenues to Fund Adopted Budget	0004	128,707.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	588,124.18

Budget Uses

Expenditure Budget	0002	588,124.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,655.51
Operating Reserve	0961	117,624.84
Unreserved Fund Balance Reappropriated	0970	42,030.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	546,093.51
Total Estimated Revenues to Fund Adopted Budget	0004	588,124.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,751.35

Budget Uses

Expenditure Budget	0002	9,751.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36.58
Operating Reserve	0961	36.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,751.35
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,751.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,250.17

Budget Uses

Expenditure Budget	0002	4,250.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,250.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,250.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,250.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,771.44

Budget Uses

Expenditure Budget	0002	36,771.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,771.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,771.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,771.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
SD1

Taxable Value		9,751,355.00
Adopted Budget	0001	505,920.00

Budget Uses

Expenditure Budget	0002	505,920.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,654.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	3,654.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	502,265.25
Jurisdiction Mills	999	51.51
Total Estimated Revenues to Fund Adopted Budget	0004	505,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	5,665,000.00	295,000.00	210,570.00	350.00
Total Bond Requirements							505,920.00
Total Debt Service Requirements						0002	505,920.00

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61 Building Reserve Fund

Adopted Budget		0001	80,970.19
Budget Uses			
Expenditure Budget		0002	80,970.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,970.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,970.19
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	77,000.00	
District Tax Levy		1110	77,000.00
District Mills		999	7.90
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			7.90
Total Estimated Revenues to Fund Adopted Budget		0004	80,970.19

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 210	70	12,607,571

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: John Gospodarek

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,298,359.16	223,087.76	10%	9.71%	0.00	1,129,146.92	1,169,212.24	92.74
10 Transportation	173,100.00	34,620.00	20%	20.00%	5,198.73	33,867.90	134,033.37	10.63
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	19,886.00		N/A		5,286.48	0.00	14,599.52	1.16
14 Retirement	308,505.00	61,701.00	20%	20.00%	17,007.82	291,497.18		
17 Adult Education	34,549.91	0.00	35%	0.00%	34,549.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,892.81	0.00	N/A	0.00%	21,906.81	0.00	38,986.00	3.09
29 Flexibility	20,947.22	0.00	N/A	0.00%	20,947.22	0.00	0.00	0.00
61 Building Reserve	139,321.51	0.00	N/A	0.00%	77,321.51	0.00	62,000.00	4.92
Total of All Funds	3,055,561.61	319,408.76			182,218.48	1,454,512.00	1,418,831.13	112.54

50 Debt Service								
Tax Jurisdiction								
K-12 2016	516,345.00	0.00	20-9-438	0.00%	0.00	0.00	516,345.00	40.96

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	165 *
M1	WEST YELLOWSTONE 7-8	45 *
H1	WEST YELLOWSTONE HS 9-12	70

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	985,514.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,635.00
D.	At Risk Student	(I-D)	6,954.32
E.	Indian Education For All	(I-E)	6,092.80
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	5,835.20
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	42,009.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,003.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	271
B.	BASE Budget Limit	(II-B)	1,832,653.92
C.	Maximum Budget Limit	(II-C)	2,271,448.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,430.39
E.	Adopted Budget	(II-E)	2,209,084.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,921,928.77
H.	Maximum Budget Limit	(II-H)	2,382,478.88
I.	Highest Budget Without a Vote	(II-I)	2,298,359.16
J.	Highest Budget	(II-J)	2,382,478.88
K.	Highest Voted Amount	(II-K)	84,119.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,298,359.16

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			223,087.76
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			223,087.76

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	31,469.13	10,539.90	42,009.03
B.	Special Education RSBG to Coop	10,489.71	3,513.30	14,003.01
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,783.54	5,621.28	22,404.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	1,237,464.00	498,312.50	1,735,776.50
		1,393,781.00	810,948.50	2,204,729.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	492,004.69	286,264.82	778,269.51
H.	Special Education in BASE@40%	16,783.54	5,621.28	22,404.82
I.	Subsidized BASE Amount	508,788.23	291,886.10	800,674.33
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,298,359.16
	1. BASE Budget Limit	(V-A1)	1,921,928.77	
	2. Over-BASE Budget	(V-A2)	376,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		985,514.09
	1. Direct State Aid Paid By State	(V-B1)	985,514.09	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,635.00
D.	At Risk Student	(V-D)		6,954.32
E.	Indian Education For All	(V-E)		6,092.80
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		5,835.20

H.	Special Education Allowable Cost Payment	(V-H)		42,009.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,892.48
	1. Actual Non-Levy Revenue	(V-J1)	7,892.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		792,781.85
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	792,781.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,921,928.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		376,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		376,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.24
T.	BASE Mills - High School	(V-T)		22.64
U.	Over-BASE Mills	(V-U)		29.86
	1. District Property Tax Levy Mills	(V-U1)	29.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		92.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	2,298,359.16

Budget Uses

Expenditure Budget	0002	2,298,359.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	985,514.09
Quality Educator	3111	74,635.00
At Risk Student	3112	6,954.32
Indian Education For All	3113	6,092.80
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	42,009.03
Data For Achievement	3116	5,835.20
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,592.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	300.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	792,781.85		
Over-BASE Levy	1110(c)	376,430.39		
District Tax Levy			1110	1,169,212.24
Total Estimated Revenues to Fund Adopted Budget			0004	2,298,359.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	173,100.00

Budget Uses

Expenditure Budget	0002	173,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	139,232.10
Fund Balance for Budget	TFS48	39,818.73
Operating Reserve	0961	34,620.00
Unreserved Fund Balance Reappropriated	0970	5,198.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	16,933.95
State On-Schedule Trans Reimb	3210	16,933.95
District Tax Levy	1110	134,033.37
District Mills	999	10.63
Total Estimated Revenues to Fund Adopted Budget	0004	173,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	19,886.00

Budget Uses

Expenditure Budget	0002	19,886.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,286.48
Unreserved Fund Balance Reappropriated	0970	5,286.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,599.52
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	19,886.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0374-57767013

0374 West Yellowstone K-12

14 Retirement Fund

Adopted Budget	0001	308,505.00

Budget Uses

Expenditure Budget	0002	308,505.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,708.82
Operating Reserve	0961	61,701.00
Unreserved Fund Balance Reappropriated	0970	17,007.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	291,497.18
Total Estimated Revenues to Fund Adopted Budget	0004	308,505.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,549.91

Budget Uses

Expenditure Budget	0002	34,549.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,549.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,549.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,549.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,892.81

Budget Uses

Expenditure Budget	0002	60,892.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,906.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,906.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,986.00
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	60,892.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,947.22

Budget Uses

Expenditure Budget	0002	20,947.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,947.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,947.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,947.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0374 West Yellowstone K-12

50 Debt Service Fund

K-12 2016

Taxable Value		12,607,571.00
Adopted Budget	0001	516,345.00

Budget Uses

Expenditure Budget	0002	503,900.00
Add To Fund Balance	0003	12,445.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-12,445.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	516,345.00
Jurisdiction Mills	999	40.96
Total Estimated Revenues to Fund Adopted Budget	0004	516,345.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	2,945,000.00	140,000.00	111,700.00	250.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	2,945,000.00	140,000.00	111,700.00	250.00
Total Bond Requirements							503,900.00

Total Debt Service Requirements	0002	503,900.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0374-57767013

0374 West Yellowstone K-12

61 Building Reserve Fund

Adopted Budget		0001	139,321.51

Budget Uses

Expenditure Budget		0002	139,321.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77,321.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77,321.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	36,000.00	
Building Reserve Permissive Levy	1110(b)	26,000.00	
District Tax Levy		1110	62,000.00
District Mills		999	4.92
Building Reserves Voted Mills			2.86
Building Reserves Permissive Mills			2.06
Total Estimated Revenues to Fund Adopted Budget		0004	139,321.51

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	180,000.00	5	36,000.00	36,000.00	36,000.00
Total					36,000.00

Budget Report
FY 2019

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,322	N/A	56,672,054

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danelle Reisch

(Signature) (Date)

Chairperson, School Trustees: Nick Polumbus

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,382,223.00	894,788.30	10%	9.54%	0.00	5,108,582.71	4,273,640.29	75.41
10 Transportation	717,590.00	143,518.00	20%	20.00%	42,401.50	158,570.73	516,617.77	9.12
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	460,391.00		N/A		60,072.12	0.00	400,318.88	7.06
14 Retirement	1,307,834.00	248,645.13	20%	19.01%	0.00	1,307,834.00		
17 Adult Education	206,000.00	72,100.00	35%	35.00%	154,812.49	1,520.00	49,667.51	0.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	88,998.00	0.00	N/A	0.00%	0.00	0.00	88,998.00	1.57
29 Flexibility	54,753.65	0.00	N/A	0.00%	54,753.65	0.00	0.00	0.00
61 Building Reserve	142,600.15	136,487.00	N/A	95.71%	0.15	0.00	142,600.00	2.52
Total of All Funds	12,360,389.80	1,495,538.43			312,039.91	6,576,507.44	5,471,842.45	96.56

50 Debt Service Tax Jurisdiction								
1	2,612,611.26	41,420.57	20-9-438	1.59%	10,000.00	1,000.00	2,601,611.26	45.91

Budget Report
FY 2019

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	1,021
M1	WHITEFISH 7-8	301

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,551,770.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	308,803.94
D.	At Risk Student	(I-D)	23,064.77
E.	Indian Education For All	(I-E)	28,766.72
F.	American Indian Achievement Gap	(I-F)	5,564.00
G.	Data For Achievement	(I-G)	27,550.48
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	521,339.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,906.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,276
B.	BASE Budget Limit	(II-B)	7,112,773.86
C.	Maximum Budget Limit	(II-C)	8,923,031.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,806,837.14
E.	Adopted Budget	(II-E)	8,919,611.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,480,261.02
H.	Maximum Budget Limit	(II-H)	9,382,223.61
I.	Highest Budget Without a Vote	(II-I)	9,287,098.16
J.	Highest Budget	(II-J)	9,382,223.61
K.	Highest Voted Amount	(II-K)	95,125.45
L.	Amount Approved on Ballot by Voters	(II-L)	95,125.00
M.	Adopted Budget	(II-M)	9,382,223.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		250,482.64
B.	TIF Operating Reserve (962)	(III-B)		644,305.66
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		894,788.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,382,223.00
1.	BASE Budget Limit	(V-A1)	7,480,261.02	
2.	Over-BASE Budget	(V-A2)	1,901,961.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,551,770.45
1.	Direct State Aid Paid By State	(V-B1)	3,551,770.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		308,803.94
D.	At Risk Student	(V-D)		23,064.77
E.	Indian Education For All	(V-E)		28,766.72
F.	American Indian Achievement Gap	(V-F)		5,564.00
G.	Data For Achievement	(V-G)		27,550.48
H.	Special Education Allowable Cost Payment	(V-H)		521,339.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,907.00
1.	Actual Non-Levy Revenue	(V-J1)	17,907.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,995,494.41
1.	State Guaranteed Tax Base Aid	(V-L1)	623,816.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,371,678.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,480,261.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,901,961.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,901,961.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.56
	1. District Property Tax Levy Mills	(V-U1)	33.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

01 General Fund

Adopted Budget	0001	9,382,223.00

Budget Uses

Expenditure Budget	0002	9,382,223.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	644,305.66

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,551,770.45
Quality Educator	3111	308,803.94
At Risk Student	3112	23,064.77
Indian Education For All	3113	28,766.72
American Indian Achievement Gap	3114	5,564.00
State Spec Ed Allowable Cost Pymt to Districts	3115	521,339.25
Data For Achievement	3116	27,550.48
State Guaranteed Tax Base Aid	3120	623,816.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,907.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,371,678.31		
Over-BASE Levy	1110(c)	1,901,961.98		
District Tax Levy			1110	4,273,640.29
Total Estimated Revenues to Fund Adopted Budget			0004	9,382,223.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	717,590.00

Budget Uses

Expenditure Budget	0002	717,590.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	144,155.21
Contingency	0006	14,415.52
Over-Schedule	0011	559,019.27
Fund Balance for Budget	TFS48	185,919.50
Operating Reserve	0961	143,518.00
Unreserved Fund Balance Reappropriated	0970	42,401.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	79,285.36
State On-Schedule Trans Reimb	3210	79,285.37
District Tax Levy	1110	516,617.77
District Mills	999	9.12
Total Estimated Revenues to Fund Adopted Budget	0004	717,590.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

13 Tuition Fund

Adopted Budget	0001	460,391.00

Budget Uses

Expenditure Budget	0002	460,391.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,072.12
Unreserved Fund Balance Reappropriated	0970	60,072.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	400,318.88
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	460,391.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,307,834.00

Budget Uses

Expenditure Budget	0002	1,307,834.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	248,645.13
Operating Reserve	0961	248,645.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,307,034.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,307,834.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	206,000.00

Budget Uses

Expenditure Budget	0002	206,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,912.49
Operating Reserve	0961	72,100.00
Unreserved Fund Balance Reappropriated	0970	154,812.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	520.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,667.51
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	206,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	88,998.00

Budget Uses

Expenditure Budget	0002	88,998.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,998.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	88,998.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

29 Flexibility Fund

Adopted Budget	0001	54,753.65

Budget Uses

Expenditure Budget	0002	54,753.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,753.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,753.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,753.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

50 Debt Service Fund

1

Taxable Value		56,672,054.00
Adopted Budget	0001	2,612,611.26

Budget Uses

Expenditure Budget	0002	2,612,611.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,420.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	41,420.57
Unreserved Fund Balance Reappropriated	0970	10,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,601,611.26
Jurisdiction Mills	999	45.91
Total Estimated Revenues to Fund Adopted Budget	0004	2,612,611.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Refunding Bond	12/10/2012	06/30/2023	5,585,000.00	2,400,000.00	565,000.00	61,937.50	300.00
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	25,635,000.00	865,000.00	1,111,573.76	400.00
Total Bond Requirements							2,604,211.26

SIDs

Issue Type	Amount
Elementary	8,400.00
Total SID Requirements	8,400.00

Total Debt Service Requirements	0002	2,612,611.26

Budget Report
FY 2019

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-90614445

61 Building Reserve Fund

Adopted Budget		0001	142,600.15

Budget Uses

Expenditure Budget		0002	142,600.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	136,487.15
Operating Reserve		0961	136,487.00
Unreserved Fund Balance Reappropriated		0970	0.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	142,600.00	
District Tax Levy		1110	142,600.00
District Mills		999	2.52
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.52
Total Estimated Revenues to Fund Adopted Budget		0004	142,600.15

Budget Report
FY 2019

15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	498	58,909,981

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danelle Reisch

(Signature) (Date)

Chairperson, School Trustees: Nick Polumbus

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
15 Flathead
0335 Whitefish H S

Submit ID: 0335-46274967

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,439,943.00	436,170.26	10%	9.82%	0.00	2,106,608.82	2,333,334.18	39.61
10 Transportation	265,901.00	53,180.20	20%	20.00%	2,487.18	64,293.52	199,120.30	3.38
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101,965.00		N/A		0.00	0.00	101,965.00	1.73
14 Retirement	660,803.00	132,160.60	20%	20.00%	22,511.62	638,291.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	85,480.23	0.00	N/A	0.00%	9,967.23	0.00	75,513.00	1.28
29 Flexibility	18,583.21	0.00	N/A	0.00%	18,583.21	0.00	0.00	0.00
61 Building Reserve	65,200.95	80,373.00	N/A	123.27%	0.95	0.00	65,200.00	1.11
Total of All Funds	5,637,876.39	701,884.06			53,550.19	2,809,193.72	2,775,132.48	47.11

50 Debt Service Tax Jurisdiction								
1	908,500.00	8,181.98	20-9-438	0.90%	0.00	0.00	908,500.00	15.42

Budget Report
FY 2019

15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 498

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,700,605.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	129,663.71
D.	At Risk Student	(I-D)	8,138.98
E.	Indian Education For All	(I-E)	10,836.48
F.	American Indian Achievement Gap	(I-F)	1,070.00
G.	Data For Achievement	(I-G)	10,378.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	99,978.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,530.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	502
B.	BASE Budget Limit	(II-B)	3,309,532.04
C.	Maximum Budget Limit	(II-C)	4,121,979.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,109,688.96
E.	Adopted Budget	(II-E)	4,419,221.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,343,647.36
H.	Maximum Budget Limit	(II-H)	4,164,531.95
I.	Highest Budget Without a Vote	(II-I)	4,439,943.24
J.	Highest Budget	(II-J)	4,439,943.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,439,943.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		170,324.26
B.	TIF Operating Reserve (962)	(III-B)		265,846.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		436,170.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,439,943.00
1.	BASE Budget Limit	(V-A1)	3,343,647.36	
2.	Over-BASE Budget	(V-A2)	1,096,295.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,700,605.91
1.	Direct State Aid Paid By State	(V-B1)	1,700,605.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		129,663.71
D.	At Risk Student	(V-D)		8,138.98
E.	Indian Education For All	(V-E)		10,836.48
F.	American Indian Achievement Gap	(V-F)		1,070.00
G.	Data For Achievement	(V-G)		10,378.32
H.	Special Education Allowable Cost Payment	(V-H)		99,978.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,806.94
1.	Actual Non-Levy Revenue	(V-J1)	8,806.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,374,168.54
1.	State Guaranteed Tax Base Aid	(V-L1)	137,130.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,237,038.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,343,647.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,096,295.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,096,295.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.00
U.	Over-BASE Mills	(V-U)		18.61
	1. District Property Tax Levy Mills	(V-U1)	18.61	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,439,943.00

Budget Uses

Expenditure Budget	0002	4,439,943.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	265,846.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,700,605.91
Quality Educator	3111	129,663.71
At Risk Student	3112	8,138.98
Indian Education For All	3113	10,836.48
American Indian Achievement Gap	3114	1,070.00
State Spec Ed Allowable Cost Pymt to Districts	3115	99,978.48
Data For Achievement	3116	10,378.32
State Guaranteed Tax Base Aid	3120	137,130.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,806.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,237,038.54		
Over-BASE Levy	1110(c)	1,096,295.64		
District Tax Levy			1110	2,333,334.18
Total Estimated Revenues to Fund Adopted Budget			0004	4,439,943.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,901.00

Budget Uses

Expenditure Budget	0002	265,901.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,448.65
Contingency	0006	5,844.87
Over-Schedule	0011	201,607.48
Fund Balance for Budget	TFS48	55,667.38
Operating Reserve	0961	53,180.20
Unreserved Fund Balance Reappropriated	0970	2,487.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	32,146.76
State On-Schedule Trans Reimb	3210	32,146.76
District Tax Levy	1110	199,120.30
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	265,901.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019
15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

13 Tuition Fund

Adopted Budget	0001	101,965.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	965.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	101,965.00
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	101,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

14 Retirement Fund

Adopted Budget	0001	660,803.00

Budget Uses

Expenditure Budget	0002	660,803.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,672.22
Operating Reserve	0961	132,160.60
Unreserved Fund Balance Reappropriated	0970	22,511.62

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	637,791.38
Total Estimated Revenues to Fund Adopted Budget	0004	660,803.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	85,480.23

Budget Uses

Expenditure Budget	0002	85,480.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,967.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,967.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,513.00
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	85,480.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

29 Flexibility Fund

Adopted Budget	0001	18,583.21

Budget Uses

Expenditure Budget	0002	18,583.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,583.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,583.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,583.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

15 Flathead

0335 Whitefish H S

Submit ID: 0335-46274967

50 Debt Service Fund

1

Taxable Value		58,909,981.00
Adopted Budget	0001	908,500.00

Budget Uses

Expenditure Budget	0002	908,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,181.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	8,181.98
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	908,500.00
Jurisdiction Mills	999	15.42
Total Estimated Revenues to Fund Adopted Budget	0004	908,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	7,995,000.00	295,000.00	236,450.00	550.00
High School Bond	01/10/2013	06/30/2024	4,000,000.00	1,760,000.00	330,000.00	44,600.00	400.00
Total Bond Requirements							907,000.00

SIDs

Issue Type	Amount
High School	1,500.00
Total SID Requirements	1,500.00

Total Debt Service Requirements	0002	908,500.00

61 Building Reserve Fund

Adopted Budget		0001	65,200.95

Budget Uses

Expenditure Budget		0002	65,200.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,373.95
Operating Reserve		0961	80,373.00
Unreserved Fund Balance Reappropriated		0970	0.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	65,200.00	
District Tax Levy		1110	65,200.00
District Mills		999	1.11
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			1.11
Total Estimated Revenues to Fund Adopted Budget		0004	65,200.95

Budget Report
FY 2019

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-60399349

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	278	N/A	5,745,178

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	257	N/A	5,053,464
Non-located - 28 Madison	17	N/A	616,176
Non-located - 47 Silver Bow	4	N/A	75,538

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Drake

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-60399349

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,715,625.95	157,085.63	10%	9.16%	0.00	1,351,616.20	364,009.75	63.35
10 Transportation	238,500.00	47,700.00	20%	20.00%	7,238.42	79,461.92	151,799.66	26.42
11 Bus Depreciation	16,699.56	0.00	N/A	0.00%	0.00	0.00	16,699.56	2.91
13 Tuition	30,856.00		N/A		264.36	0.00	30,591.64	5.32
14 Retirement	233,000.00	46,600.00	20%	20.00%	17,885.30	215,114.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,343.18	0.00	N/A	0.00%	443.18	0.00	19,900.00	3.46
29 Flexibility	23,964.38	0.00	N/A	0.00%	23,964.38	0.00	0.00	0.00
61 Building Reserve	35,568.88	0.00	N/A	0.00%	35,568.88	0.00	0.00	0.00
Total of All Funds	2,314,557.95	251,385.63			85,364.52	1,646,192.82	583,000.61	101.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-60399349

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	229
M1	WHITEHALL 7-8	49

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	794,045.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,689.63
D.	At Risk Student	(I-D)	11,616.51
E.	Indian Education For All	(I-E)	6,049.28
F.	American Indian Achievement Gap	(I-F)	2,354.00
G.	Data For Achievement	(I-G)	5,793.52
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	41,858.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,952.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,119.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	273
B.	BASE Budget Limit	(II-B)	1,546,027.13
C.	Maximum Budget Limit	(II-C)	1,925,115.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	1,674,856.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	82%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,586,796.95
H.	Maximum Budget Limit	(II-H)	1,965,515.45
I.	Highest Budget Without a Vote	(II-I)	1,715,625.95
J.	Highest Budget	(II-J)	1,965,515.45
K.	Highest Voted Amount	(II-K)	249,889.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,715,625.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,085.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,085.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,715,625.95
1.	BASE Budget Limit	(V-A1)	1,586,796.95	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		794,045.80
1.	Direct State Aid Paid By State	(V-B1)	794,045.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,689.63
D.	At Risk Student	(V-D)		11,616.51
E.	Indian Education For All	(V-E)		6,049.28
F.	American Indian Achievement Gap	(V-F)		2,354.00
G.	Data For Achievement	(V-G)		5,793.52
H.	Special Education Allowable Cost Payment	(V-H)		41,858.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		38.33
1.	Actual Non-Levy Revenue	(V-J1)	38.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		649,351.42
1.	State Guaranteed Tax Base Aid	(V-L1)	414,170.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	235,180.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,586,796.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.42
1.	District Property Tax Levy Mills	(V-U1)	22.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019
22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-60399349

01 General Fund

Adopted Budget	0001	1,715,625.95

Budget Uses

Expenditure Budget	0002	1,715,625.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	794,045.80
Quality Educator	3111	75,689.63
At Risk Student	3112	11,616.51
Indian Education For All	3113	6,049.28
American Indian Achievement Gap	3114	2,354.00
State Spec Ed Allowable Cost Pymt to Districts	3115	41,858.46
Data For Achievement	3116	5,793.52
State Guaranteed Tax Base Aid	3120	414,170.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	38.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	235,180.75		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	364,009.75
Total Estimated Revenues to Fund Adopted Budget			0004	1,715,625.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	238,500.00

Budget Uses

Expenditure Budget	0002	238,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,238.11
Contingency	0006	7,223.81
Over-Schedule	0011	159,038.08
Fund Balance for Budget	TFS48	54,938.42
Operating Reserve	0961	47,700.00
Unreserved Fund Balance Reappropriated	0970	7,238.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	39,730.96
State On-Schedule Trans Reimb	3210	39,730.96
District Tax Levy	1110	151,799.66
District Mills	999	26.42
Total Estimated Revenues to Fund Adopted Budget	0004	238,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0453-60399349

11 Bus Depreciation Fund

Adopted Budget	0001	16,699.56

Budget Uses

Expenditure Budget	0002	16,699.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,699.56
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	16,699.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	0.00	16,699.56	16,699.56
Total					16,699.56

Budget Report
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Submit ID: 0453-60399349

13 Tuition Fund

Adopted Budget	0001	30,856.00

Budget Uses

Expenditure Budget	0002	30,856.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	264.36
Unreserved Fund Balance Reappropriated	0970	264.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,591.64
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	30,856.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	233,000.00

Budget Uses

Expenditure Budget	0002	233,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,485.30
Operating Reserve	0961	46,600.00
Unreserved Fund Balance Reappropriated	0970	17,885.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,114.70
Total Estimated Revenues to Fund Adopted Budget	0004	233,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,343.18

Budget Uses

Expenditure Budget	0002	20,343.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,900.00
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	20,343.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,964.38

Budget Uses

Expenditure Budget	0002	23,964.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,964.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,964.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,964.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-60399349

61 Building Reserve Fund

Adopted Budget		0001	35,568.88

Budget Uses

Expenditure Budget		0002	35,568.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,568.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,568.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	35,568.88

Budget Report
FY 2019

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-82828486

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	141	10,233,213

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	122	9,036,397
Non-located - 28 Madison	N/A	15	1,121,278
Non-located - 47 Silver Bow	N/A	4	75,538

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Drake

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Anika McCauley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019
22 Jefferson
0454 Whitehall H S

Submit ID: 0454-82828486

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,282,104.79	111,617.28	10%	8.71%	0.00	916,498.13	365,606.66	35.72
10 Transportation	155,000.00	31,000.00	20%	20.00%	27,198.28	42,787.18	85,014.54	8.31
11 Bus Depreciation	16,699.56	0.00	N/A	0.00%	0.00	0.00	16,699.56	1.63
13 Tuition	11,952.00		N/A		203.74	0.00	11,748.26	1.15
14 Retirement	158,000.00	31,600.00	20%	20.00%	9,368.60	148,631.40		
17 Adult Education	2,997.01	0.00	35%	0.00%	2,997.01	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,100.00	0.00	N/A	0.00%	0.00	0.00	20,100.00	1.96
29 Flexibility	38,775.79	0.00	N/A	0.00%	38,775.79	0.00	0.00	0.00
61 Building Reserve	2,716.32	0.00	N/A	0.00%	2,716.32	0.00	0.00	0.00
Total of All Funds	1,688,345.47	174,217.28			81,259.74	1,107,916.71	499,169.02	48.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-82828486

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 141

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	587,303.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,858.88
D.	At Risk Student	(I-D)	4,006.72
E.	Indian Education For All	(I-E)	3,068.16
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	2,938.44
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,710.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,076.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,441.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	132
B.	BASE Budget Limit	(II-B)	1,072,136.98
C.	Maximum Budget Limit	(II-C)	1,336,304.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,213,944.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,140,297.30
H.	Maximum Budget Limit	(II-H)	1,420,777.87
I.	Highest Budget Without a Vote	(II-I)	1,282,104.79
J.	Highest Budget	(II-J)	1,420,777.87
K.	Highest Voted Amount	(II-K)	138,673.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,282,104.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,617.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,617.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,282,104.79
1.	BASE Budget Limit	(V-A1)	1,140,297.30	
2.	Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		587,303.02
1.	Direct State Aid Paid By State	(V-B1)	587,303.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,858.88
D.	At Risk Student	(V-D)		4,006.72
E.	Indian Education For All	(V-E)		3,068.16
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		2,938.44
H.	Special Education Allowable Cost Payment	(V-H)		25,710.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,014.09
1.	Actual Non-Levy Revenue	(V-J1)	3,014.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		473,899.43
1.	State Guaranteed Tax Base Aid	(V-L1)	250,100.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	223,799.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,140,297.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		21.86
U.	Over-BASE Mills	(V-U)		13.86
1.	District Property Tax Levy Mills	(V-U1)	13.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,282,104.79

Budget Uses

Expenditure Budget	0002	1,282,104.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	587,303.02
Quality Educator	3111	38,858.88
At Risk Student	3112	4,006.72
Indian Education For All	3113	3,068.16
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,710.56
Data For Achievement	3116	2,938.44
State Guaranteed Tax Base Aid	3120	250,100.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,014.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	223,799.17		
Over-BASE Levy	1110(c)	141,807.49		
District Tax Levy			1110	365,606.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,282,104.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,897.44
Contingency	0006	3,889.74
Over-Schedule	0011	112,212.82
Fund Balance for Budget	TFS48	58,198.28
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	27,198.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	21,393.59
State On-Schedule Trans Reimb	3210	21,393.59
District Tax Levy	1110	85,014.54
District Mills	999	8.31
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-82828486

11 Bus Depreciation Fund

Adopted Budget	0001	16,699.56

Budget Uses

Expenditure Budget	0002	16,699.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,699.56
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	16,699.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	0.00	16,699.56	16,699.56
Total					16,699.56

Budget Report
FY 2019
22 Jefferson
0454 Whitehall H S

Submit ID: 0454-82828486

13 Tuition Fund

Adopted Budget	0001	11,952.00

Budget Uses

Expenditure Budget	0002	11,952.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203.74
Unreserved Fund Balance Reappropriated	0970	203.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,748.26
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	11,952.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0454-82828486

14 Retirement Fund

Adopted Budget	0001	158,000.00

Budget Uses

Expenditure Budget	0002	158,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,968.60
Operating Reserve	0961	31,600.00
Unreserved Fund Balance Reappropriated	0970	9,368.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,631.40
Total Estimated Revenues to Fund Adopted Budget	0004	158,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,997.01

Budget Uses

Expenditure Budget	0002	2,997.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,997.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,997.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,997.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,100.00

Budget Uses

Expenditure Budget	0002	20,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,100.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	20,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,775.79

Budget Uses

Expenditure Budget	0002	38,775.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,775.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,775.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,775.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	2,716.32

Budget Uses

Expenditure Budget		0002	2,716.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,716.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,716.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,716.32

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 166	65	8,442,035

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laci Novark

(Signature) (Date)

Chairperson, School Trustees: Will Townsend

(Signature) (Date)

County Superintendent: Dayna Ogle

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,179,870.19	235,530.48	10%	10.80%	0.00	1,198,258.32	981,611.87	116.27
10 Transportation	205,000.00	37,848.34	20%	18.46%	0.00	126,380.63	78,619.37	9.31
11 Bus Depreciation	252,710.51	0.00	N/A	0.00%	153,863.18	0.00	98,847.33	11.71
13 Tuition	23,441.26		N/A		7,519.87	0.00	15,921.39	1.89
14 Retirement	279,863.55	55,972.71	20%	20.00%	36,333.54	243,530.01		
17 Adult Education	16,051.36	0.00	35%	0.00%	10,893.72	0.00	5,157.64	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	70,777.96	0.00	N/A	0.00%	34,262.76	0.00	36,515.20	4.33
29 Flexibility	14.69	0.00	N/A	0.00%	14.69	0.00	0.00	0.00
61 Building Reserve	212,803.04	0.00	N/A	0.00%	159,003.04	0.00	53,800.00	6.37
Total of All Funds	3,240,532.56	329,351.53			401,890.80	1,568,168.96	1,270,472.80	150.49

50 Debt Service **Tax Jurisdiction**								
GO Series 2016	684,275.00	0.00	20-9-438	0.00%	0.00	0.00	684,275.00	81.06

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS EL	130	*
M1	WHITE SUL SPGS MS	36	*
H1	WHITE SUL SPGS HS 9-12	65	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	854,282.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	84,551.72
D.	At Risk Student	(I-D)	11,989.10
E.	Indian Education For All	(I-E)	5,026.56
F.	American Indian Achievement Gap	(I-F)	2,140.00
G.	Data For Achievement	(I-G)	4,814.04
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	50,335.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,443.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,132.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,461.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	238
B.	BASE Budget Limit	(II-B)	1,708,550.99
C.	Maximum Budget Limit	(II-C)	2,125,289.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	465,347.50
E.	Adopted Budget	(II-E)	2,173,898.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,712,486.49
H.	Maximum Budget Limit	(II-H)	2,131,783.38
I.	Highest Budget Without a Vote	(II-I)	2,179,870.19
J.	Highest Budget	(II-J)	2,179,870.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,179,870.19

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		217,987.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17,543.46
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17,543.46	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		235,530.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	36,177.31	14,158.51	50,335.82
B.	Special Education RSBG to Coop	8,180.97	3,262.35	11,443.32
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,743.31	6,968.34	24,711.66

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	979,394.00	462,800.00	1,442,194.00
		1,135,711.00	775,436.00	1,911,147.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	400,905.98	273,728.91	674,634.89
H.	Special Education in BASE@40%	17,743.31	6,968.34	24,711.66
I.	Subsidized BASE Amount	418,649.29	280,697.25	699,346.55
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,179,870.19
1.	BASE Budget Limit	(V-A1)	1,712,486.49	
2.	Over-BASE Budget	(V-A2)	467,383.70	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		854,282.71
1.	Direct State Aid Paid By State	(V-B1)	854,282.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		84,551.72
D.	At Risk Student	(V-D)		11,989.10
E.	Indian Education For All	(V-E)		5,026.56
F.	American Indian Achievement Gap	(V-F)		2,140.00
G.	Data For Achievement	(V-G)		4,814.04

H.	Special Education Allowable Cost Payment	(V-H)		50,335.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,138.17
	1. Actual Non-Levy Revenue	(V-J1)	5,138.17	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		694,208.37
	1. State Guaranteed Tax Base Aid	(V-L1)	179,980.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	514,228.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,712,486.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		467,383.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		467,383.70

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.39
T.	BASE Mills - High School	(V-T)		21.52
U.	Over-BASE Mills	(V-U)		55.36
	1. District Property Tax Levy Mills	(V-U1)	55.36	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,179,870.19

Budget Uses

Expenditure Budget	0002	2,179,870.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	854,282.71
Quality Educator	3111	84,551.72
At Risk Student	3112	11,989.10
Indian Education For All	3113	5,026.56
American Indian Achievement Gap	3114	2,140.00
State Spec Ed Allowable Cost Pymt to Districts	3115	50,335.82
Data For Achievement	3116	4,814.04
State Guaranteed Tax Base Aid	3120	179,980.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,138.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	514,228.17		
Over-BASE Levy	1110(c)	467,383.70		
District Tax Levy			1110	981,611.87
Total Estimated Revenues to Fund Adopted Budget			0004	2,179,870.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	114,891.48
Contingency	0006	11,489.15
Over-Schedule	0011	78,619.37
Fund Balance for Budget	TFS48	37,848.34
Operating Reserve	0961	37,848.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	63,190.31
State On-Schedule Trans Reimb	3210	63,190.32
District Tax Levy	1110	78,619.37
District Mills	999	9.31
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	252,710.51

Budget Uses

Expenditure Budget	0002	252,710.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,863.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,863.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,847.33
District Mills	999	11.71
Total Estimated Revenues to Fund Adopted Budget	0004	252,710.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Freightliner - Thomas	2017	105,502.00	21,100.40	21,100.40	21,100.40
2018 Freightliner-Thomas	2017	98,994.00	19,798.80	19,798.80	19,798.80
2015 Thomas Freightliner Bus	2015	89,025.00	53,415.00	17,805.00	17,805.00
BLUE BIRD	2014	46,750.00	28,050.00	9,350.00	9,350.00
Blue Bird - Elementary	2014	46,750.00	46,750.00	9,350.00	9,350.00
45 Express Travel Bus	2010	53,965.65	64,758.78	10,793.13	10,793.13
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
2009 Chevy Blue Bird Bus	2009	53,250.00	21,300.00	10,650.00	10,650.00
Freightliner Bus	2004	35,825.63	53,738.45	N/A	NA
Freightliner Bus - Elementary	2004	35,825.63	53,738.45	N/A	NA
1997 Elementary Bus	1997	25,216.50	37,824.75	N/A	NA
VIN1HVBBABP1VH464582	1997	25,216.50	37,824.75	N/A	NA
Total					98,847.33

13 Tuition Fund

Adopted Budget	0001	23,441.26

Budget Uses

Expenditure Budget	0002	23,441.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,519.87
Unreserved Fund Balance Reappropriated	0970	7,519.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,921.39
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	23,441.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	279,863.55

Budget Uses

Expenditure Budget	0002	279,863.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,306.25
Operating Reserve	0961	55,972.71
Unreserved Fund Balance Reappropriated	0970	36,333.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	243,530.01
Total Estimated Revenues to Fund Adopted Budget	0004	279,863.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,051.36

Budget Uses

Expenditure Budget	0002	16,051.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,893.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,893.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,157.64
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	16,051.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	70,777.96

Budget Uses

Expenditure Budget	0002	70,777.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,262.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,262.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,515.20
District Mills	999	4.33
Total Estimated Revenues to Fund Adopted Budget	0004	70,777.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14.69

Budget Uses

Expenditure Budget	0002	14.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

GO Series 2016

Taxable Value		8,442,035.00
Adopted Budget	0001	684,275.00

Budget Uses

Expenditure Budget	0002	675,475.00
Add To Fund Balance	0003	8,800.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,791.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	684,275.00
Jurisdiction Mills	999	81.06
Total Estimated Revenues to Fund Adopted Budget	0004	684,275.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/19	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	4,217,500.00	192,500.00	144,887.50	350.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	4,217,500.00	192,500.00	144,887.50	350.00
Total Bond Requirements							675,475.00

Total Debt Service Requirements	0002	675,475.00

Budget Report
FY 2019
30 Meagher

Submit ID: 0570-00135140

0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	212,803.04

Budget Uses

Expenditure Budget		0002	212,803.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	159,003.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	159,003.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,800.00	
District Tax Levy		1110	53,800.00
District Mills		999	6.37
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			6.37
Total Estimated Revenues to Fund Adopted Budget		0004	212,803.04

Budget Report
FY 2019

36 Phillips

Submit ID: 0663-01354652

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	* 13	3,531,001

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Mike Hammond

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

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Submit ID: 0663-01354652

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	958,549.68	176,721.96	10%	18.44%	0.00	530,503.07	428,046.61	121.22
10 Transportation	250,000.00	50,000.00	20%	20.00%	35,915.24	82,624.67	131,460.09	37.23
11 Bus Depreciation	188,122.46	0.00	N/A	0.00%	145,542.86	0.00	42,579.60	12.06
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	5,375.17	119,624.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,297.17	0.00	N/A	0.00%	13,297.17	0.00	10,000.00	2.83
29 Flexibility	313,913.53	0.00	N/A	0.00%	113,913.53	200,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,858,882.84	251,721.96			314,043.97	932,752.57	612,086.30	173.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

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0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	27 *
M1	WHITEWATER 7-8	6 *
H1	WHITEWATER HS 9-12	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	337,436.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,264.50
D.	At Risk Student	(I-D)	2,856.77
E.	Indian Education For All	(I-E)	1,000.96
F.	American Indian Achievement Gap	(I-F)	1,498.00
G.	Data For Achievement	(I-G)	958.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,381.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,107.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,351.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	52
B.	BASE Budget Limit	(II-B)	695,879.35
C.	Maximum Budget Limit	(II-C)	864,048.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,648.55
E.	Adopted Budget	(II-E)	953,527.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	660,669.10
H.	Maximum Budget Limit	(II-H)	814,968.66
I.	Highest Budget Without a Vote	(II-I)	922,793.33
J.	Highest Budget	(II-J)	958,549.68
K.	Highest Voted Amount	(II-K)	35,756.35
L.	Amount Approved on Ballot by Voters	(II-L)	35,756.35
M.	Adopted Budget	(II-M)	958,549.68

Budget Report
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0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		95,854.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80,866.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80,866.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,721.96

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,458.88	1,922.55	7,381.43
B.	Special Education RSBG to Coop	1,606.08	501.90	2,107.98
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,825.98	969.78	3,795.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	193,209.30	92,729.00	285,938.30
		349,526.30	405,365.00	754,891.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	123,382.78	143,093.85	266,476.63
H.	Special Education in BASE@40%	2,825.98	969.78	3,795.76
I.	Subsidized BASE Amount	126,208.76	144,063.63	270,272.39
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		958,549.68
1.	BASE Budget Limit	(V-A1)	660,669.10	
2.	Over-BASE Budget	(V-A2)	297,880.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		337,436.41
1.	Direct State Aid Paid By State	(V-B1)	337,436.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,264.50
D.	At Risk Student	(V-D)		2,856.77
E.	Indian Education For All	(V-E)		1,000.96
F.	American Indian Achievement Gap	(V-F)		1,498.00
G.	Data For Achievement	(V-G)		958.64

H.	Special Education Allowable Cost Payment	(V-H)		7,381.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		252.62
1.	Actual Non-Levy Revenue	(V-J1)	252.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		94,581.73
L.	BASE Levy Requirements	(V-L)		175,438.04
1.	State Guaranteed Tax Base Aid	(V-L1)	45,272.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	130,166.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		660,669.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,880.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,880.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.35
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		84.36
1.	District Property Tax Levy Mills	(V-U1)	84.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	958,549.68

Budget Uses

Expenditure Budget	0002	958,549.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	337,436.41
Quality Educator	3111	39,264.50
At Risk Student	3112	2,856.77
Indian Education For All	3113	1,000.96
American Indian Achievement Gap	3114	1,498.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,381.43
Data For Achievement	3116	958.64
State Guaranteed Tax Base Aid	3120	45,272.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	187.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	65.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	94,581.73
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	130,166.03		
Over-BASE Levy	1110(c)	297,880.58		
District Tax Levy			1110	428,046.61
Total Estimated Revenues to Fund Adopted Budget			0004	958,549.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	75,113.34
Contingency	0006	7,511.33
Over-Schedule	0011	167,375.33
Fund Balance for Budget	TFS48	85,915.24
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	35,915.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	41,312.33
State On-Schedule Trans Reimb	3210	41,312.34
District Tax Levy	1110	131,460.09
District Mills	999	37.23
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0663 Whitewater K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	188,122.46

Budget Uses

Expenditure Budget	0002	188,122.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	145,542.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145,542.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	42,579.60
District Mills	999	12.06
Total Estimated Revenues to Fund Adopted Budget	0004	188,122.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas Minotour 16 pass	2018	63,851.00	0.00	12,770.20	0.00
2017 THOMAS 54 passenger	2017	95,497.00	19,099.40	19,099.40	19,099.40
2013 Minotour 16 pass	2013	58,065.50	58,065.50	11,613.10	11,613.00
2013 Minotour 24 pass	2013	59,336.00	59,336.00	11,867.20	11,867.20
2008 Bluebird	2007	66,500.00	99,750.00	N/A	NA
Total					42,579.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0663 Whitewater K-12 Schools

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,375.17
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	5,375.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,624.83
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,297.17

Budget Uses

Expenditure Budget	0002	23,297.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,297.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,297.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.83
Total Estimated Revenues to Fund Adopted Budget	0004	23,297.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	313,913.53

Budget Uses

Expenditure Budget	0002	313,913.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,913.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,913.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,913.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

36 Phillips

Submit ID: 0663-01354652

0663 Whitewater K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 107	* 50	16,158,779

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Chad Peplinski

(Signature) (Date)

County Superintendent: Patricia Zinda

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,668,008.46	158,404.58	10%	9.50%	0.00	773,503.59	894,504.87	55.36
10 Transportation	225,000.00	45,000.00	20%	20.00%	43,784.69	44,757.88	136,457.43	8.44
11 Bus Depreciation	427,180.84	0.00	N/A	0.00%	342,811.24	1,480.00	82,889.60	5.13
13 Tuition	24,793.97		N/A		24,693.97	100.00	0.00	0.00
14 Retirement	305,000.00	61,000.00	20%	20.00%	53,382.36	251,617.64		
17 Adult Education	46,449.03	0.00	35%	0.00%	45,269.03	1,180.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,546.05	0.00	N/A	0.00%	7,446.05	20,100.00	0.00	0.00
29 Flexibility	499,653.15	0.00	N/A	0.00%	118,803.15	380,850.00	0.00	0.00
61 Building Reserve	680,940.34	0.00	N/A	0.00%	622,340.34	37,800.00	46,000.00	2.85
Total of All Funds	3,904,571.84	264,404.58			1,258,530.83	1,511,389.11	1,159,851.90	71.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	84 *
M1	WIBAUX 7-8	23 *
H1	WIBAUX HS 9-12	50 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	651,089.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,357.01
D.	At Risk Student	(I-D)	3,646.42
E.	Indian Education For All	(I-E)	3,416.32
F.	American Indian Achievement Gap	(I-F)	1,926.00
G.	Data For Achievement	(I-G)	3,271.88
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	43,335.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,428.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	166
B.	BASE Budget Limit	(II-B)	1,343,667.12
C.	Maximum Budget Limit	(II-C)	1,675,572.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,489.11
E.	Adopted Budget	(II-E)	1,704,156.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,307,519.35
H.	Maximum Budget Limit	(II-H)	1,629,292.59
I.	Highest Budget Without a Vote	(II-I)	1,668,008.46
J.	Highest Budget	(II-J)	1,708,250.01
K.	Highest Voted Amount	(II-K)	40,241.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,668,008.46

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,404.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,404.58

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,201.94	13,133.08	43,335.02
B.	Special Education RSBG to Coop	5,219.76	2,208.36	7,428.12
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,168.68	6,136.58	20,305.26

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	631,436.30	356,187.50	987,623.80
		787,753.30	668,823.50	1,456,576.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	278,076.92	236,094.70	514,171.61
H.	Special Education in BASE@40%	14,168.68	6,136.58	20,305.26
I.	Subsidized BASE Amount	292,245.60	242,231.28	534,476.87
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,668,008.46
1.	BASE Budget Limit	(V-A1)	1,307,519.35	
2.	Over-BASE Budget	(V-A2)	360,489.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		651,089.82
1.	Direct State Aid Paid By State	(V-B1)	651,089.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,357.01
D.	At Risk Student	(V-D)		3,646.42
E.	Indian Education For All	(V-E)		3,416.32
F.	American Indian Achievement Gap	(V-F)		1,926.00
G.	Data For Achievement	(V-G)		3,271.88

H.	Special Education Allowable Cost Payment	(V-H)		43,335.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		461.12
1.	Actual Non-Levy Revenue	(V-J1)	461.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		534,015.76
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	534,015.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,307,519.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,489.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		360,489.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.18
T.	BASE Mills - High School	(V-T)		14.87
U.	Over-BASE Mills	(V-U)		22.31
1.	District Property Tax Levy Mills	(V-U1)	22.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,668,008.46

Budget Uses

Expenditure Budget	0002	1,668,008.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	651,089.82
Quality Educator	3111	66,357.01
At Risk Student	3112	3,646.42
Indian Education For All	3113	3,416.32
American Indian Achievement Gap	3114	1,926.00
State Spec Ed Allowable Cost Pymt to Districts	3115	43,335.02
Data For Achievement	3116	3,271.88
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	56.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	404.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	534,015.76		
Over-BASE Levy	1110(c)	360,489.11		
District Tax Levy			1110	894,504.87
Total Estimated Revenues to Fund Adopted Budget			0004	1,668,008.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,416.25
Contingency	0006	4,041.63
Over-Schedule	0011	180,542.12
Fund Balance for Budget	TFS48	88,784.69
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	43,784.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	22,228.94
State On-Schedule Trans Reimb	3210	22,228.94
District Tax Levy	1110	136,457.43
District Mills	999	8.44
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

11 Bus Depreciation Fund

Adopted Budget	0001	427,180.84

Budget Uses

Expenditure Budget	0002	427,180.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,811.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,811.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,480.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,889.60
District Mills	999	5.13
Total Estimated Revenues to Fund Adopted Budget	0004	427,180.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2000 MCI 55 Passenger	2018	102,000.00	0.00	20,400.00	20,400.00
2001 International 3000 Series 30	2014	25,000.00	15,000.00	5,000.00	5,000.00
2010 Bluebird 54 passenger	2010	76,750.00	30,700.00	15,350.00	15,350.00
ARRA 2011 Bluebird 54	2010	89,198.00	35,679.20	17,839.60	17,839.60
2007 Bluebird	2007	62,000.00	44,700.00	12,400.00	12,400.00
2006 Bluebird	2005	61,000.00	65,900.00	12,200.00	11,900.00
Total					82,889.60

13 Tuition Fund

Adopted Budget	0001	24,793.97

Budget Uses

Expenditure Budget	0002	24,793.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,693.97
Unreserved Fund Balance Reappropriated	0970	24,693.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,793.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

14 Retirement Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,382.36
Operating Reserve	0961	61,000.00
Unreserved Fund Balance Reappropriated	0970	53,382.36

Estimated Funding Sources

Interest Earnings	1510	320.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	251,297.64
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,449.03

Budget Uses

Expenditure Budget	0002	46,449.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,269.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,269.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	180.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,449.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,546.05

Budget Uses

Expenditure Budget	0002	27,546.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,446.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,446.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,546.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0964 Wibaux K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	499,653.15

Budget Uses

Expenditure Budget	0002	499,653.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,803.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,803.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	850.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	380,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	499,653.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

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0964 Wibaux K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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55 Wibaux

Submit ID: 0964-64090620

0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	680,940.34

Budget Uses

Expenditure Budget		0002	680,940.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	622,340.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	622,340.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,600.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	10,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,000.00	
District Tax Levy		1110	46,000.00
District Mills		999	2.85
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			2.85
Total Estimated Revenues to Fund Adopted Budget		0004	680,940.34

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	61	N/A	1,628,572

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	57	N/A	1,371,018
Non-located - 22 Jefferson	4	N/A	257,554

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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16 Gallatin
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	558,980.30	55,898.03	10%	10.00%	7,779.93	365,543.58	185,656.79	114.00
10 Transportation	50,000.00	10,000.00	20%	20.00%	37,012.69	6,324.94	6,662.37	4.09
11 Bus Depreciation	88,134.49	0.00	N/A	0.00%	59,711.81	0.00	28,422.68	17.45
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	65,449.00	13,089.80	20%	20.00%	12,392.92	53,056.08		
17 Adult Education	14,724.45	0.00	35%	0.00%	9,737.10	0.00	4,987.35	3.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,765.25	0.00	N/A	0.00%	1,735.25	30.00	0.00	0.00
29 Flexibility	28,575.29	0.00	N/A	0.00%	20,375.29	8,200.00	0.00	0.00
61 Building Reserve	43,292.60	0.00	N/A	0.00%	27,265.60	0.00	16,027.00	9.84
Total of All Funds	850,921.38	78,987.83			176,010.59	433,154.60	241,756.19	148.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	51
M1	WILLOW CREEK 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	228,695.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,196.88
D.	At Risk Student	(I-D)	3,045.57
E.	Indian Education For All	(I-E)	1,327.36
F.	American Indian Achievement Gap	(I-F)	214.00
G.	Data For Achievement	(I-G)	1,271.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,235.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,061.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,084.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	365,618.36
C.	Maximum Budget Limit	(II-C)	452,558.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,767.51
E.	Adopted Budget	(II-E)	458,385.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	450,907.33
H.	Maximum Budget Limit	(II-H)	561,210.06
I.	Highest Budget Without a Vote	(II-I)	558,980.30
J.	Highest Budget	(II-J)	561,210.06
K.	Highest Voted Amount	(II-K)	2,229.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	558,980.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,898.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,779.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,779.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,677.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		558,980.30
1.	BASE Budget Limit	(V-A1)	450,907.33	
2.	Over-BASE Budget	(V-A2)	108,072.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		228,695.26
1.	Direct State Aid Paid By State	(V-B1)	228,695.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,196.88
D.	At Risk Student	(V-D)		3,045.57
E.	Indian Education For All	(V-E)		1,327.36
F.	American Indian Achievement Gap	(V-F)		214.00
G.	Data For Achievement	(V-G)		1,271.24
H.	Special Education Allowable Cost Payment	(V-H)		10,235.46
I.	Remaining Fund Balance Available	(V-I)		7,779.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,276.05
1.	Actual Non-Levy Revenue	(V-J1)	1,276.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		176,865.58
1.	State Guaranteed Tax Base Aid	(V-L1)	99,281.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	77,583.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		450,907.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		108,072.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		108,072.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		47.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.36
1.	District Property Tax Levy Mills	(V-U1)	66.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		114.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	558,980.30

Budget Uses

Expenditure Budget	0002	558,980.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,779.93
Direct State Aid	3110	228,695.26
Quality Educator	3111	20,196.88
At Risk Student	3112	3,045.57
Indian Education For All	3113	1,327.36
American Indian Achievement Gap	3114	214.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,235.46
Data For Achievement	3116	1,271.24
State Guaranteed Tax Base Aid	3120	99,281.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,276.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	77,583.82		
Over-BASE Levy	1110(c)	108,072.97		
District Tax Levy			1110	185,656.79
Total Estimated Revenues to Fund Adopted Budget			0004	558,980.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,477.22
Contingency	0006	547.72
Over-Schedule	0011	43,975.06
Fund Balance for Budget	TFS48	47,012.69
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	37,012.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	3,012.47
State On-Schedule Trans Reimb	3210	3,012.47
District Tax Levy	1110	6,662.37
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	88,134.49

Budget Uses

Expenditure Budget	0002	88,134.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,711.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,711.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,422.68
District Mills	999	17.45
Total Estimated Revenues to Fund Adopted Budget	0004	88,134.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	0.00	8,258.01	8,258.01
2014 IC	2014	59,173.34	47,338.68	11,834.67	11,834.67
2009 International Bus	2013	41,650.00	41,650.00	8,330.00	8,330.00
Total					28,422.68

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	65,449.00

Budget Uses

Expenditure Budget	0002	65,449.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,482.72
Operating Reserve	0961	13,089.80
Unreserved Fund Balance Reappropriated	0970	12,392.92

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,856.08
Total Estimated Revenues to Fund Adopted Budget	0004	65,449.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,724.45

Budget Uses

Expenditure Budget	0002	14,724.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,737.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,737.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,987.35
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	14,724.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,765.25

Budget Uses

Expenditure Budget	0002	1,765.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,735.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,735.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,765.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	28,575.29

Budget Uses

Expenditure Budget	0002	28,575.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,375.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,375.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	8,000.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,575.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	43,292.60

Budget Uses

Expenditure Budget		0002	43,292.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,265.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,265.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,027.00	
District Tax Levy		1110	16,027.00
District Mills		999	9.84
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.84
Total Estimated Revenues to Fund Adopted Budget		0004	43,292.60

Budget Report
FY 2019

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-94118831

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	8	1,296,031

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

16 Gallatin

Submit ID: 0355-94118831

0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	424,012.26	42,401.23	10%	10.00%	4,401.31	280,482.50	139,128.45	107.34
10 Transportation	45,600.00	9,120.00	20%	20.00%	38,713.29	2,577.72	4,308.99	3.32
11 Bus Depreciation	42,922.17	0.00	N/A	0.00%	28,647.69	400.00	13,874.48	10.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	45,000.00	9,000.00	20%	20.00%	21,550.59	23,449.41		
17 Adult Education	14,966.71	0.00	35%	0.00%	10,011.71	0.00	4,955.00	3.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,010.45	0.00	N/A	0.00%	5,935.45	75.00	0.00	0.00
29 Flexibility	16,643.91	0.00	N/A	0.00%	15,298.91	1,345.00	0.00	0.00
61 Building Reserve	27,241.21	0.00	N/A	0.00%	14,419.21	0.00	12,822.00	9.89
Total of All Funds	622,396.71	60,521.23			138,978.16	308,329.63	175,088.92	135.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0355-94118831

0355 Willow Creek H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	165,260.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,657.12
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	174.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	166.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	3,362.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,055.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	313,239.12
C.	Maximum Budget Limit	(II-C)	389,915.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	113,378.16
E.	Adopted Budget	(II-E)	426,617.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	310,634.10
H.	Maximum Budget Limit	(II-H)	386,834.54
I.	Highest Budget Without a Vote	(II-I)	424,012.26
J.	Highest Budget	(II-J)	429,182.61
K.	Highest Voted Amount	(II-K)	5,170.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	424,012.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,401.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,401.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,401.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		46,802.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		424,012.26
1.	BASE Budget Limit	(V-A1)	310,634.10	
2.	Over-BASE Budget	(V-A2)	113,378.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		165,260.37
1.	Direct State Aid Paid By State	(V-B1)	165,260.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,657.12
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		174.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		166.72
H.	Special Education Allowable Cost Payment	(V-H)		3,362.55
I.	Remaining Fund Balance Available	(V-I)		4,401.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,469.36
1.	Actual Non-Levy Revenue	(V-J1)	1,469.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		126,142.59
1.	State Guaranteed Tax Base Aid	(V-L1)	100,392.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,750.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		310,634.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		113,378.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		113,378.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		19.86
U.	Over-BASE Mills	(V-U)		87.48
1.	District Property Tax Levy Mills	(V-U1)	87.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	424,012.26

Budget Uses

Expenditure Budget	0002	424,012.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,401.31
Direct State Aid	3110	165,260.37
Quality Educator	3111	9,657.12
At Risk Student	3112	0.00
Indian Education For All	3113	174.08
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	3,362.55
Data For Achievement	3116	166.72
State Guaranteed Tax Base Aid	3120	100,392.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,469.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,750.29		
Over-BASE Levy	1110(c)	113,378.16		
District Tax Levy			1110	139,128.45
Total Estimated Revenues to Fund Adopted Budget			0004	424,012.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	45,600.00

Budget Uses

Expenditure Budget	0002	45,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,343.38
Contingency	0006	234.34
Over-Schedule	0011	43,022.28
Fund Balance for Budget	TFS48	47,833.29
Operating Reserve	0961	9,120.00
Unreserved Fund Balance Reappropriated	0970	38,713.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,288.86
State On-Schedule Trans Reimb	3210	1,288.86
District Tax Levy	1110	4,308.99
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	45,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0355-94118831

0355 Willow Creek H S

11 Bus Depreciation Fund

Adopted Budget	0001	42,922.17

Budget Uses

Expenditure Budget	0002	42,922.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,647.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,647.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,874.48
District Mills	999	10.71
Total Estimated Revenues to Fund Adopted Budget	0004	42,922.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	0.00	3,539.15	3,539.15
2014 IC	2014	33,826.66	27,061.32	6,765.33	6,765.33
2009 International Bus	2013	17,850.00	17,850.00	3,570.00	3,570.00
Total					13,874.48

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,550.59
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	21,550.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,449.41
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-94118831

17 Adult Education Fund

Adopted Budget	0001	14,966.71

Budget Uses

Expenditure Budget	0002	14,966.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,011.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,011.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,955.00
District Mills	999	3.82
Total Estimated Revenues to Fund Adopted Budget	0004	14,966.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,010.45

Budget Uses

Expenditure Budget	0002	6,010.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,935.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,935.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,010.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0355-94118831

0355 Willow Creek H S

29 Flexibility Fund

Adopted Budget	0001	16,643.91

Budget Uses

Expenditure Budget	0002	16,643.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,298.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,298.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	145.00
Other Revenue from Local Sources	1900	1,200.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,643.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

16 Gallatin

Submit ID: 0355-94118831

0355 Willow Creek H S

61 Building Reserve Fund

Adopted Budget		0001	27,241.21

Budget Uses

Expenditure Budget		0002	27,241.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,419.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,419.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,822.00	
District Tax Levy		1110	12,822.00
District Mills		999	9.89
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.89
Total Estimated Revenues to Fund Adopted Budget		0004	27,241.21

Budget Report
FY 2019

14 Fergus

Submit ID: 0291-41327627

0291 Winifred K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	72	39	1,521,362

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Gordon Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

14 Fergus

Submit ID: 0291-41327627

0291 Winifred K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,254,883.45	191,010.55	10%	15.22%	10,000.00	942,574.29	302,309.16	198.74
10 Transportation	130,000.00	22,711.18	20%	17.47%	0.00	93,000.00	37,000.00	24.32
11 Bus Depreciation	106,668.31	0.00	N/A	0.00%	81,668.31	0.00	25,000.00	16.43
13 Tuition	8,000.00		N/A		7,701.16	0.00	298.84	0.20
14 Retirement	200,000.00	40,000.00	20%	20.00%	59,944.74	140,055.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	124,392.77	0.00	N/A	0.00%	114,082.77	0.00	10,310.00	6.78
29 Flexibility	48,610.32	0.00	N/A	0.00%	48,610.32	0.00	0.00	0.00
61 Building Reserve	430,555.20	0.00	N/A	0.00%	410,555.20	0.00	20,000.00	13.15
Total of All Funds	2,303,110.05	253,721.73			732,562.50	1,175,629.55	394,918.00	259.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0291 Winifred K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	54
M1	WINIFRED 7-8	18
H1	WINIFRED HS 9-12	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	525,633.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,671.76
D.	At Risk Student	(I-D)	4,386.57
E.	Indian Education For All	(I-E)	2,415.36
F.	American Indian Achievement Gap	(I-F)	428.00
G.	Data For Achievement	(I-G)	2,313.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	25,660.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,571.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,822.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,983.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,002,357.32
C.	Maximum Budget Limit	(II-C)	1,250,647.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	217,784.98
E.	Adopted Budget	(II-E)	1,220,142.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,037,098.47
H.	Maximum Budget Limit	(II-H)	1,291,019.90
I.	Highest Budget Without a Vote	(II-I)	1,264,883.45
J.	Highest Budget	(II-J)	1,291,019.90
K.	Highest Voted Amount	(II-K)	26,136.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,254,883.45

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,488.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		65,522.20
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	65,522.20	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,000.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	10,000.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		201,010.55

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,948.46	8,711.58	25,660.04
B.	Special Education RSBG to Coop	3,613.68	1,957.41	5,571.09
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,224.86	4,267.60	12,492.45

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	429,027.30	277,933.50	706,960.80
		585,344.30	590,569.50	1,175,913.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	206,626.54	208,471.03	415,097.57
H.	Special Education in BASE@40%	8,224.86	4,267.60	12,492.45
I.	Subsidized BASE Amount	214,851.40	212,738.63	427,590.02
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,254,883.45
1.	BASE Budget Limit	(V-A1)	1,037,098.47	
2.	Over-BASE Budget	(V-A2)	217,784.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		525,633.47
1.	Direct State Aid Paid By State	(V-B1)	525,633.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,671.76
D.	At Risk Student	(V-D)		4,386.57
E.	Indian Education For All	(V-E)		2,415.36
F.	American Indian Achievement Gap	(V-F)		428.00
G.	Data For Achievement	(V-G)		2,313.24

H.	Special Education Allowable Cost Payment	(V-H)		25,660.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,408.76
	1. Actual Non-Levy Revenue	(V-J1)	2,408.76	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		425,181.27
	1. State Guaranteed Tax Base Aid	(V-L1)	330,657.09	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,524.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,037,098.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	10,000.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		207,784.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		217,784.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.79
T.	BASE Mills - High School	(V-T)		22.37
U.	Over-BASE Mills	(V-U)		136.58
	1. District Property Tax Levy Mills	(V-U1)	136.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		198.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,254,883.45

Budget Uses

Expenditure Budget	0002	1,254,883.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,000.00
Direct State Aid	3110	525,633.47
Quality Educator	3111	48,671.76
At Risk Student	3112	4,386.57
Indian Education For All	3113	2,415.36
American Indian Achievement Gap	3114	428.00
State Spec Ed Allowable Cost Pymt to Districts	3115	25,660.04
Data For Achievement	3116	2,313.24
State Guaranteed Tax Base Aid	3120	330,657.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,408.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,524.18		
Over-BASE Levy	1110(c)	207,784.98		
District Tax Levy			1110	302,309.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,254,883.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,000.00
Contingency	0006	6,000.00
Over-Schedule	0011	37,000.00
Fund Balance for Budget	TFS48	22,711.18
Operating Reserve	0961	22,711.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	46,500.00
State On-Schedule Trans Reimb	3210	46,500.00
District Tax Levy	1110	37,000.00
District Mills	999	24.32
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Fund

Adopted Budget	0001	106,668.31

Budget Uses

Expenditure Budget	0002	106,668.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,668.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,668.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,000.00
District Mills	999	16.43
Total Estimated Revenues to Fund Adopted Budget	0004	106,668.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC COporation Bus	2017	87,803.18	5,000.00	17,560.64	5,000.00
IC CE	2016	86,841.59	10,000.00	17,368.32	5,000.00
IC Corporation Bus	2015	59,823.10	12,000.00	11,964.62	5,000.00
Integrated Convoy School Bus	2015	108,694.12	12,000.00	21,738.82	5,000.00
MCI Cruiser	2014	260,000.00	10,000.00	52,000.00	0.00
Chevrolet Express Cutaway	2009	63,000.00	25,000.00	12,600.00	5,000.00
2002 THOMAS	2003	63,705.40	63,000.00	12,741.08	0.00
CRUSIER	2003	25,900.00	25,900.00	5,180.00	0.00
Total					25,000.00

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13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,701.16
Unreserved Fund Balance Reappropriated	0970	7,701.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	298.84
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,944.74
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	59,944.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,055.26
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	124,392.77

Budget Uses

Expenditure Budget	0002	124,392.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,082.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,082.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,310.00
District Mills	999	6.78
Total Estimated Revenues to Fund Adopted Budget	0004	124,392.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	48,610.32

Budget Uses

Expenditure Budget	0002	48,610.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,610.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,610.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,610.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	430,555.20

Budget Uses

Expenditure Budget		0002	430,555.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	410,555.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	410,555.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	13.15
Building Reserves Voted Mills			13.15
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	430,555.20

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	50,000.00	5	30,000.00	10,000.00	10,000.00
05/02/2017	50,000.00	5	10,000.00	10,000.00	10,000.00
Total					20,000.00

Budget Report
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35 Petroleum

Submit ID: 0642-75211919

0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 51	* 36	1,671,589

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bohn

(Signature) (Date)

Chairperson, School Trustees: Debbie Hale

(Signature) (Date)

County Superintendent: Pamela Bevis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

35 Petroleum

Submit ID: 0642-75211919

0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,071,689.35	107,276.94	10%	10.01%	13,341.44	792,545.59	265,802.32	159.00
10 Transportation	135,000.00	17,515.42	20%	12.97%	0.00	107,934.20	27,065.80	16.19
11 Bus Depreciation	102,919.22	0.00	N/A	0.00%	72,331.72	0.00	30,587.50	18.30
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	14,695.07	135,304.93		
17 Adult Education	2,521.63	0.00	35%	0.00%	2,521.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,504.46	0.00	N/A	0.00%	22,504.46	0.00	0.00	0.00
29 Flexibility	100.00	0.00	N/A	0.00%	100.00	0.00	0.00	0.00
61 Building Reserve	94,167.56	0.00	N/A	0.00%	60,792.56	0.00	33,375.00	19.97
Total of All Funds	1,578,902.22	154,792.36			186,286.88	1,035,784.72	356,830.62	213.46

50 Debt Service Tax Jurisdiction								
0642	0.00	0.00	20-9-438	0.00%	4.03	0.00	0.00	0.00

Budget Report
FY 2019

35 Petroleum

Submit ID: 0642-75211919

0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	39 *
M1	WINNETT 7-8	12 *
H1	WINNETT HS 9-12	36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	459,664.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,888.63
D.	At Risk Student	(I-D)	5,349.23
E.	Indian Education For All	(I-E)	1,893.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,813.08
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	18,413.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,065.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,574.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,149.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	903,018.88
C.	Maximum Budget Limit	(II-C)	1,122,294.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	1,071,694.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	903,014.01
H.	Maximum Budget Limit	(II-H)	1,122,167.47
I.	Highest Budget Without a Vote	(II-I)	1,071,689.35
J.	Highest Budget	(II-J)	1,122,167.47
K.	Highest Voted Amount	(II-K)	50,478.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,071,689.35

Budget Report
FY 2019

35 Petroleum

Submit ID: 0642-75211919

0642 Winnett K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,168.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		108.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	108.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,341.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,341.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,618.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	10,914.51	7,498.60	18,413.11
B.	Special Education RSBG to Coop	2,459.31	1,606.08	4,065.39
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,349.53	3,641.87	8,991.40
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	156,317.00	312,636.00	468,953.00
F.	100% Of Per Student Entitlement	302,797.80	256,581.00	559,378.80
		459,114.80	569,217.00	1,028,331.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	162,067.52	200,933.60	363,001.13
H.	Special Education in BASE@40%	5,349.53	3,641.87	8,991.40
I.	Subsidized BASE Amount	167,417.05	204,575.47	371,992.53
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,071,689.35
1.	BASE Budget Limit	(V-A1)	903,014.01	
2.	Over-BASE Budget	(V-A2)	168,675.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		459,664.32
1.	Direct State Aid Paid By State	(V-B1)	459,664.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,888.63
D.	At Risk Student	(V-D)		5,349.23
E.	Indian Education For All	(V-E)		1,893.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,813.08

H.	Special Education Allowable Cost Payment	(V-H)		18,413.11
I.	Remaining Fund Balance Available	(V-I)		13,341.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		54.44
1.	Actual Non-Levy Revenue	(V-J1)	54.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		358,596.64
1.	State Guaranteed Tax Base Aid	(V-L1)	261,469.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,126.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		903,014.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,675.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.01
T.	BASE Mills - High School	(V-T)		20.08
U.	Over-BASE Mills	(V-U)		100.91
1.	District Property Tax Levy Mills	(V-U1)	100.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		159.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,071,689.35

Budget Uses

Expenditure Budget	0002	1,071,689.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,341.44
Direct State Aid	3110	459,664.32
Quality Educator	3111	43,888.63
At Risk Student	3112	5,349.23
Indian Education For All	3113	1,893.12
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	18,413.11
Data For Achievement	3116	1,813.08
State Guaranteed Tax Base Aid	3120	261,469.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	54.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,126.98		
Over-BASE Levy	1110(c)	168,675.34		
District Tax Levy			1110	265,802.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,071,689.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98,122.00
Contingency	0006	9,812.20
Over-Schedule	0011	27,065.80
Fund Balance for Budget	TFS48	17,515.42
Operating Reserve	0961	17,515.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	53,967.10
State On-Schedule Trans Reimb	3210	53,967.10
District Tax Levy	1110	27,065.80
District Mills	999	16.19
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	102,919.22

Budget Uses

Expenditure Budget	0002	102,919.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,331.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,331.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,587.50
District Mills	999	18.30
Total Estimated Revenues to Fund Adopted Budget	0004	102,919.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 Blue Bird	2018	12,000.00	0.00	2,400.00	2,400.00
2005 Blue Bird Vision	2016	17,500.00	3,500.00	3,500.00	3,500.00
2015 Blue Bird Micro Bird	2016	56,500.00	11,300.00	11,300.00	11,300.00
2009 Blue Bird 72 Passenger, License#55-65	2010	76,500.00	101,362.50	15,300.00	13,387.50
2000 Chevy Blue Bird	2007	20,500.00	30,750.00	N/A	NA
1999 International Thomas	2005	24,500.00	36,750.00	N/A	NA
1999 Freightliner	1999	52,000.00	78,000.00	N/A	NA
Total					30,587.50

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

35 Petroleum

0642 Winnett K-12 Schools

Submit ID: 0642-75211919

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,695.07
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	14,695.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,304.93
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,521.63

Budget Uses

Expenditure Budget	0002	2,521.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,521.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,521.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,521.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,504.46

Budget Uses

Expenditure Budget	0002	22,504.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,504.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,504.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,504.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	100.00

Budget Uses

Expenditure Budget	0002	100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

35 Petroleum

Submit ID: 0642-75211919

0642 Winnett K-12 Schools

50 Debt Service Fund

0642

Taxable Value		1,671,589.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4.03

61 Building Reserve Fund

Adopted Budget		0001	94,167.56

Budget Uses

Expenditure Budget		0002	94,167.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,792.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,792.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,375.00	
District Tax Levy		1110	33,375.00
District Mills		999	19.97
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			19.97
Total Estimated Revenues to Fund Adopted Budget		0004	94,167.56

Budget Report
FY 2019

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-52702078

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	1,059,124

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	11	N/A	1,025,089
Non-located - 12 Deer Lodge	0	N/A	34,035

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Ed Stede

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-52702078

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	126,473.05	21,677.67	10%	17.14%	611.44	67,020.02	58,841.59	55.56
10 Transportation	9,900.00	1,980.00	20%	20.00%	2,295.58	7,604.42	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,575.00	3,515.00	20%	20.00%	4,130.80	13,444.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	153,948.05	27,172.67			7,037.82	88,068.64	58,841.59	55.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-52702078

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	1,471.92
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,483.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	88.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	113,610.11
C.	Maximum Budget Limit	(II-C)	139,931.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	133,542.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	106,540.78
H.	Maximum Budget Limit	(II-H)	133,951.26
I.	Highest Budget Without a Vote	(II-I)	126,473.05
J.	Highest Budget	(II-J)	133,969.71
K.	Highest Voted Amount	(II-K)	7,496.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	126,473.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,647.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9,030.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,030.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		611.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	611.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,289.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		126,473.05
1.	BASE Budget Limit	(V-A1)	106,540.78	
2.	Over-BASE Budget	(V-A2)	19,932.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
1.	Direct State Aid Paid By State	(V-B1)	50,688.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		1,471.92
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		7,483.61
I.	Remaining Fund Balance Available	(V-I)		611.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		429.31
1.	Actual Non-Levy Revenue	(V-J1)	429.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,142.44
1.	State Guaranteed Tax Base Aid	(V-L1)	3,233.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,909.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		106,540.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,932.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.82
1.	District Property Tax Levy Mills	(V-U1)	18.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-52702078

01 General Fund

Adopted Budget	0001	126,473.05

Budget Uses

Expenditure Budget	0002	126,473.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	611.44
Direct State Aid	3110	50,688.46
Quality Educator	3111	3,245.00
At Risk Student	3112	1,471.92
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,483.61
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	3,233.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	246.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	182.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,909.32		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	58,841.59
Total Estimated Revenues to Fund Adopted Budget			0004	126,473.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,900.00

Budget Uses

Expenditure Budget	0002	9,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,000.00
Contingency	0006	900.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,275.58
Operating Reserve	0961	1,980.00
Unreserved Fund Balance Reappropriated	0970	2,295.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,654.42
State On-Schedule Trans Reimb	3210	4,950.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,575.00

Budget Uses

Expenditure Budget	0002	17,575.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,645.80
Operating Reserve	0961	3,515.00
Unreserved Fund Balance Reappropriated	0970	4,130.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,444.20
Total Estimated Revenues to Fund Adopted Budget	0004	17,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-52702078

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 9	N/A	1,131,101

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	7	N/A	762,193
Non-located - 12 Deer Lodge	2	N/A	368,908

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Clark

(Signature) (Date)

Chairperson, School Trustees: Ellen Marie Coates

(Signature) (Date)

County Superintendent: Linda Marsh

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,935.10	21,559.97	10%	17.98%	0.00	59,081.60	60,853.50	53.80
10 Transportation	3,000.00	600.00	20%	20.00%	656.80	2,343.20	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	6,676.78	8,323.22		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90.75	0.00	N/A	0.00%	90.75	0.00	0.00	0.00
29 Flexibility	672.45	0.00	N/A	0.00%	672.45	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	138,698.30	25,159.97			8,096.78	69,748.02	60,853.50	53.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,707.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,490.00
D.	At Risk Student	(I-D)	944.87
E.	Indian Education For All	(I-E)	195.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	187.56
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	5,435.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	401.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	91,408.05
C.	Maximum Budget Limit	(II-C)	113,212.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	113,950.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	97,393.09
H.	Maximum Budget Limit	(II-H)	121,346.55
I.	Highest Budget Without a Vote	(II-I)	119,935.10
J.	Highest Budget	(II-J)	121,346.55
K.	Highest Voted Amount	(II-K)	1,411.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,935.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,993.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9,566.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,566.46	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,559.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,935.10
	1. BASE Budget Limit	(V-A1)	97,393.09	
	2. Over-BASE Budget	(V-A2)	22,542.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,707.90
	1. Direct State Aid Paid By State	(V-B1)	45,707.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,490.00
D.	At Risk Student	(V-D)		944.87
E.	Indian Education For All	(V-E)		195.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		187.56
H.	Special Education Allowable Cost Payment	(V-H)		5,435.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		119.45
	1. Actual Non-Levy Revenue	(V-J1)	119.45	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,311.49
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,311.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		97,393.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,542.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,542.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.93
1.	District Property Tax Levy Mills	(V-U1)	19.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	119,935.10

Budget Uses

Expenditure Budget	0002	119,935.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	45,707.90
Quality Educator	3111	6,490.00
At Risk Student	3112	944.87
Indian Education For All	3113	195.84
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	5,435.98
Data For Achievement	3116	187.56
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	119.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,311.49		
Over-BASE Levy	1110(c)	22,542.01		
District Tax Levy			1110	60,853.50
Total Estimated Revenues to Fund Adopted Budget			0004	119,935.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,727.30
Contingency	0006	272.70
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,256.80
Operating Reserve	0961	600.00
Unreserved Fund Balance Reappropriated	0970	656.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	843.20
State On-Schedule Trans Reimb	3210	1,500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,676.78
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	6,676.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,323.22
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90.75

Budget Uses

Expenditure Budget	0002	90.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

29 Flexibility Fund

Adopted Budget	0001	672.45

Budget Uses

Expenditure Budget	0002	672.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	672.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	672.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	672.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-92705705

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-59533541

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	5,475,671

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Wirth

(Signature) (Date)

Chairperson, School Trustees: Dayl Taylor

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-59533541

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,745.64	9,944.05	10%	8.98%	0.00	56,526.95	54,218.69	9.90
10 Transportation	11,000.00	2,200.00	20%	20.00%	3,083.61	5,500.00	2,416.39	0.44
11 Bus Depreciation	16,282.26	0.00	N/A	0.00%	16,282.26	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	2,800.00	20%	20.00%	5,274.97	8,725.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	205.71	0.00	N/A	0.00%	205.71	0.00	0.00	0.00
29 Flexibility	4.07	0.00	N/A	0.00%	4.07	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	152,237.68	14,944.05			24,850.62	70,751.98	56,635.08	10.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-59533541

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,198.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,683.08
D.	At Risk Student	(I-D)	2,164.10
E.	Indian Education For All	(I-E)	217.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	208.40
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,053.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	351.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	107,294.34
C.	Maximum Budget Limit	(II-C)	132,662.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	123,889.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,150.10
H.	Maximum Budget Limit	(II-H)	116,207.16
I.	Highest Budget Without a Vote	(II-I)	110,745.64
J.	Highest Budget	(II-J)	124,385.31
K.	Highest Voted Amount	(II-K)	13,639.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,745.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,944.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,944.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,745.64
1.	BASE Budget Limit	(V-A1)	94,150.10	
2.	Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,198.22
1.	Direct State Aid Paid By State	(V-B1)	48,198.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,683.08
D.	At Risk Student	(V-D)		2,164.10
E.	Indian Education For All	(V-E)		217.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		208.40
H.	Special Education Allowable Cost Payment	(V-H)		1,053.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,001.56
1.	Actual Non-Levy Revenue	(V-J1)	1,001.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,623.15
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,623.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,150.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.03
1.	District Property Tax Levy Mills	(V-U1)	3.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	110,745.64

Budget Uses

Expenditure Budget	0002	110,745.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	48,198.22
Quality Educator	3111	3,683.08
At Risk Student	3112	2,164.10
Indian Education For All	3113	217.60
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,053.99
Data For Achievement	3116	208.40
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	599.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	401.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,623.15		
Over-BASE Levy	1110(c)	16,595.54		
District Tax Levy			1110	54,218.69
Total Estimated Revenues to Fund Adopted Budget			0004	110,745.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,000.00
Contingency	0006	500.00
Over-Schedule	0011	5,500.00
Fund Balance for Budget	TFS48	5,283.61
Operating Reserve	0961	2,200.00
Unreserved Fund Balance Reappropriated	0970	3,083.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	2,750.00
State On-Schedule Trans Reimb	3210	2,750.00
District Tax Levy	1110	2,416.39
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	16,282.26

Budget Uses

Expenditure Budget	0002	16,282.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,282.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,282.26

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,074.97
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	5,274.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,725.03
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	205.71

Budget Uses

Expenditure Budget	0002	205.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	205.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-59533541

29 Flexibility Fund

Adopted Budget	0001	4.07

Budget Uses

Expenditure Budget	0002	4.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-59533541

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	563	N/A	4,653,928

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Mark Kurokawa

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,524,014.21	349,283.28	10%	9.91%	0.00	3,236,527.66	287,486.55	61.79
10 Transportation	135,000.00	27,000.00	20%	20.00%	41,576.63	47,638.04	45,785.33	9.84
11 Bus Depreciation	202,467.68	0.00	N/A	0.00%	140,749.10	0.00	61,718.58	13.26
13 Tuition	8.78		N/A		8.78	0.00	0.00	0.00
14 Retirement	800,000.00	160,000.00	20%	20.00%	244,046.98	555,953.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28.96	0.00	N/A	0.00%	28.96	0.00	0.00	0.00
29 Flexibility	144,535.54	0.00	N/A	0.00%	134,634.40	9,901.14	0.00	0.00
61 Building Reserve	0.43	0.00	N/A	0.00%	0.43	0.00	0.00	0.00
Total of All Funds	4,806,055.60	536,283.28			561,045.28	3,850,019.86	394,990.46	84.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	440
M1	WOLF POINT 7-8	123

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,556,158.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,055.30
D.	At Risk Student	(I-D)	48,653.32
E.	Indian Education For All	(I-E)	12,250.88
F.	American Indian Achievement Gap	(I-F)	103,790.00
G.	Data For Achievement	(I-G)	11,732.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	210,335.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	28,134.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	580
B.	BASE Budget Limit	(II-B)	3,394,780.33
C.	Maximum Budget Limit	(II-C)	4,202,839.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	180,734.41
E.	Adopted Budget	(II-E)	3,579,696.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,418,023.26
H.	Maximum Budget Limit	(II-H)	4,240,492.26
I.	Highest Budget Without a Vote	(II-I)	3,524,014.21
J.	Highest Budget	(II-J)	4,240,492.26
K.	Highest Voted Amount	(II-K)	716,478.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,524,014.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		349,283.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		349,283.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,524,014.21
1.	BASE Budget Limit	(V-A1)	3,418,023.26	
2.	Over-BASE Budget	(V-A2)	105,990.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,556,158.76
1.	Direct State Aid Paid By State	(V-B1)	1,556,158.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,055.30
D.	At Risk Student	(V-D)		48,653.32
E.	Indian Education For All	(V-E)		12,250.88
F.	American Indian Achievement Gap	(V-F)		103,790.00
G.	Data For Achievement	(V-G)		11,732.92
H.	Special Education Allowable Cost Payment	(V-H)		210,335.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,515.21
1.	Actual Non-Levy Revenue	(V-J1)	6,515.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,306,531.70
1.	State Guaranteed Tax Base Aid	(V-L1)	1,121,139.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	185,391.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,418,023.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,896.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	3,896.20	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		105,990.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		39.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.94
1.	District Property Tax Levy Mills	(V-U1)	21.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

01 General Fund

Adopted Budget	0001	3,524,014.21

Budget Uses

Expenditure Budget	0002	3,524,014.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,556,158.76
Quality Educator	3111	162,055.30
At Risk Student	3112	48,653.32
Indian Education For All	3113	12,250.88
American Indian Achievement Gap	3114	103,790.00
State Spec Ed Allowable Cost Pymt to Districts	3115	210,335.17
Data For Achievement	3116	11,732.92
State Guaranteed Tax Base Aid	3120	1,121,139.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	25.63
Interest Earnings	1510	6,489.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	3,896.20
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	185,391.80		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	287,486.55
Total Estimated Revenues to Fund Adopted Budget			0004	3,524,014.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,307.31
Contingency	0006	4,330.73
Over-Schedule	0011	87,361.96
Fund Balance for Budget	TFS48	68,576.63
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	41,576.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	23,819.02
State On-Schedule Trans Reimb	3210	23,819.02
District Tax Levy	1110	45,785.33
District Mills	999	9.84
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	202,467.68

Budget Uses

Expenditure Budget	0002	202,467.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,749.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,749.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,718.58
District Mills	999	13.26
Total Estimated Revenues to Fund Adopted Budget	0004	202,467.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird 56 Pgr	2018	45,500.00	0.00	9,100.00	9,100.00
REI BUS CAMERA SYSTEM	2018	4,775.76	0.00	955.15	955.15
2018 BLUEBIRD - BUS #2	2017	67,955.00	13,591.00	13,591.00	13,591.00
2016 BLUEBIRD	2015	103,500.00	62,100.00	20,700.00	20,700.00
2014 Thomas Yellow Bus	2014	65,087.15	52,069.72	13,017.43	13,017.43
2006 Bluebird Bus	2011	21,775.00	17,420.00	4,355.00	4,355.00
Total					61,718.58

13 Tuition Fund

Adopted Budget	0001	8.78

Budget Uses

Expenditure Budget	0002	8.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.78
Unreserved Fund Balance Reappropriated	0970	8.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
43 Roosevelt
0780 Wolf Point Elem

Submit ID: 0780-99876746

14 Retirement Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	404,046.98
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	244,046.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	555,953.02
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28.96

Budget Uses

Expenditure Budget	0002	28.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
43 Roosevelt
0780 Wolf Point Elem

Submit ID: 0780-99876746

29 Flexibility Fund

Adopted Budget	0001	144,535.54

Budget Uses

Expenditure Budget	0002	144,535.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,634.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,634.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	9,901.14
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	144,535.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-99876746

61 Building Reserve Fund

Adopted Budget		0001	0.43

Budget Uses

Expenditure Budget		0002	0.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.43

Budget Report
FY 2019

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	221	8,649,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Mark Kurokawa

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,087,614.81	187,903.18	10%	9.00%	0.00	1,526,000.21	561,614.60	64.92
10 Transportation	93,000.00	18,600.00	20%	20.00%	47,781.48	23,406.25	21,812.27	2.52
11 Bus Depreciation	328,419.64	0.00	N/A	0.00%	241,383.62	0.00	87,036.02	10.06
13 Tuition	3,140.00		N/A		0.00	0.00	3,140.00	0.36
14 Retirement	400,000.00	80,000.00	20%	20.00%	129,041.70	270,958.30		
17 Adult Education	31,000.00	0.00	35%	0.00%	20,276.11	0.00	10,723.89	1.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,128.90	0.00	N/A	0.00%	27,128.90	0.00	0.00	0.00
29 Flexibility	320,632.42	0.00	N/A	0.00%	305,507.42	15,125.00	0.00	0.00
61 Building Reserve	128,613.73	0.00	N/A	0.00%	128,613.73	0.00	0.00	0.00
Total of All Funds	3,419,549.50	286,503.18			899,732.96	1,835,489.76	684,326.78	79.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

43 Roosevelt

Submit ID: 0781-23466332

0781 Wolf Point H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 221 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	839,259.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,808.60
D.	At Risk Student	(I-D)	19,897.56
E.	Indian Education For All	(I-E)	4,808.96
F.	American Indian Achievement Gap	(I-F)	37,664.00
G.	Data For Achievement	(I-G)	4,605.64
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	47,954.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,663.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	224
B.	BASE Budget Limit	(II-B)	1,679,898.07
C.	Maximum Budget Limit	(II-C)	2,068,404.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,068,321.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,701,951.02
H.	Maximum Budget Limit	(II-H)	2,094,242.59
I.	Highest Budget Without a Vote	(II-I)	2,087,614.81
J.	Highest Budget	(II-J)	2,094,242.59
K.	Highest Voted Amount	(II-K)	6,627.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,087,614.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		187,903.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,903.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,087,614.81
1.	BASE Budget Limit	(V-A1)	1,701,951.02	
2.	Over-BASE Budget	(V-A2)	385,663.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		839,259.04
1.	Direct State Aid Paid By State	(V-B1)	839,259.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,808.60
D.	At Risk Student	(V-D)		19,897.56
E.	Indian Education For All	(V-E)		4,808.96
F.	American Indian Achievement Gap	(V-F)		37,664.00
G.	Data For Achievement	(V-G)		4,605.64
H.	Special Education Allowable Cost Payment	(V-H)		47,954.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,947.91
1.	Actual Non-Levy Revenue	(V-J1)	1,289.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,658.45	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		678,004.55
1.	State Guaranteed Tax Base Aid	(V-L1)	496,449.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	181,554.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,701,951.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,604.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	5,604.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		385,663.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.98
U.	Over-BASE Mills	(V-U)		43.94
1.	District Property Tax Levy Mills	(V-U1)	43.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,087,614.81

Budget Uses

Expenditure Budget	0002	2,087,614.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	839,259.04
Quality Educator	3111	65,808.60
At Risk Student	3112	19,897.56
Indian Education For All	3113	4,808.96
American Indian Achievement Gap	3114	37,664.00
State Spec Ed Allowable Cost Pymt to Districts	3115	47,954.76
Data For Achievement	3116	4,605.64
State Guaranteed Tax Base Aid	3120	496,449.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	25.97
Interest Earnings	1510	1,263.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,658.45
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	5,604.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	181,554.81		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	561,614.60
Total Estimated Revenues to Fund Adopted Budget			0004	2,087,614.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	93,000.00

Budget Uses

Expenditure Budget	0002	93,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,278.41
Contingency	0006	2,127.84
Over-Schedule	0011	69,593.75
Fund Balance for Budget	TFS48	66,381.48
Operating Reserve	0961	18,600.00
Unreserved Fund Balance Reappropriated	0970	47,781.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	11,703.12
State On-Schedule Trans Reimb	3210	11,703.13
District Tax Levy	1110	21,812.27
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	93,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

11 Bus Depreciation Fund

Adopted Budget	0001	328,419.64

Budget Uses

Expenditure Budget	0002	328,419.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	241,383.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,383.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,036.02
District Mills	999	10.06
Total Estimated Revenues to Fund Adopted Budget	0004	328,419.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD 56 PGR	2018	136,500.00	0.00	27,300.00	27,300.00
REI BUS CAMERA SYSTEM	2018	2,352.24	0.00	470.45	470.45
2018 BLUEBIRD - BUS #2	2017	33,545.00	6,709.00	6,709.00	6,709.00
2017 Bluebird White Bus	2016	185,500.00	68,100.00	37,100.00	37,100.00
2016 BLUEBIRD	2015	34,500.00	20,700.00	6,900.00	6,900.00
2014 Thomas Yellow Bus	2014	32,057.85	32,057.85	6,411.57	6,411.57
2006 Bluebird Bus	2011	10,725.00	10,725.00	2,145.00	2,145.00
2004 MCI-J4500	2009	250,500.00	375,750.00	N/A	NA
Total					87,036.02

Budget Report
FY 2019
43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

13 Tuition Fund

Adopted Budget	0001	3,140.00

Budget Uses

Expenditure Budget	0002	3,140.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,140.00
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	3,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,041.70
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	129,041.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	270,958.30
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,276.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,276.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,723.89
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,128.90

Budget Uses

Expenditure Budget	0002	27,128.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,128.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,128.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,128.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

29 Flexibility Fund

Adopted Budget	0001	320,632.42

Budget Uses

Expenditure Budget	0002	320,632.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	305,507.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,507.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,125.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	320,632.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-23466332

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	128,613.73

Budget Uses

Expenditure Budget		0002	128,613.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,613.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,613.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	128,613.73

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	38	N/A	866,827

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Bill Paulson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	395,031.05	37,389.93	10%	9.47%	0.00	306,811.58	88,219.47	101.76
10 Transportation	66,278.23	11,067.12	20%	16.70%	0.00	35,967.02	30,311.21	34.97
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	267.64		N/A		267.64	0.00	0.00	0.00
14 Retirement	55,561.55	11,112.31	20%	20.00%	11,289.69	44,271.86		
17 Adult Education	1,866.60	0.00	35%	0.00%	1,866.60	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,056.71	0.00	N/A	0.00%	54,056.71	0.00	10,000.00	11.54
29 Flexibility	1.48	0.00	N/A	0.00%	1.48	0.00	0.00	0.00
61 Building Reserve	44,297.51	0.00	N/A	0.00%	35,629.24	0.00	8,668.27	10.00
Total of All Funds	627,360.77	59,569.36			103,111.36	387,050.46	137,198.95	158.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	30
M1	WOODMAN 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	170,080.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,228.25
D.	At Risk Student	(I-D)	1,714.46
E.	Indian Education For All	(I-E)	826.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	791.92
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,991.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,907.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,422.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	324,268.54
C.	Maximum Budget Limit	(II-C)	405,456.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	376,392.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	342,907.43
H.	Maximum Budget Limit	(II-H)	427,945.35
I.	Highest Budget Without a Vote	(II-I)	395,031.05
J.	Highest Budget	(II-J)	427,945.35
K.	Highest Voted Amount	(II-K)	32,914.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	395,031.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		37,389.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,389.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		395,031.05
1.	BASE Budget Limit	(V-A1)	342,907.43	
2.	Over-BASE Budget	(V-A2)	52,123.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		170,080.82
1.	Direct State Aid Paid By State	(V-B1)	170,080.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,228.25
D.	At Risk Student	(V-D)		1,714.46
E.	Indian Education For All	(V-E)		826.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		791.92
H.	Special Education Allowable Cost Payment	(V-H)		12,991.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,350.08
1.	Actual Non-Levy Revenue	(V-J1)	3,350.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		136,923.71
1.	State Guaranteed Tax Base Aid	(V-L1)	100,827.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,095.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		342,907.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,123.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		41.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.13
1.	District Property Tax Levy Mills	(V-U1)	60.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

01 General Fund

Adopted Budget	0001	395,031.05

Budget Uses

Expenditure Budget	0002	395,031.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	170,080.82
Quality Educator	3111	16,228.25
At Risk Student	3112	1,714.46
Indian Education For All	3113	826.88
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	12,991.31
Data For Achievement	3116	791.92
State Guaranteed Tax Base Aid	3120	100,827.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,683.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,667.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,095.85		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	88,219.47
Total Estimated Revenues to Fund Adopted Budget			0004	395,031.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	66,278.23

Budget Uses

Expenditure Budget	0002	66,278.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,697.29
Contingency	0006	3,269.73
Over-Schedule	0011	30,311.21
Fund Balance for Budget	TFS48	11,067.12
Operating Reserve	0961	11,067.12
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	17,983.51
State On-Schedule Trans Reimb	3210	17,983.51
District Tax Levy	1110	30,311.21
District Mills	999	34.97
Total Estimated Revenues to Fund Adopted Budget	0004	66,278.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

13 Tuition Fund

Adopted Budget	0001	267.64

Budget Uses

Expenditure Budget	0002	267.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267.64
Unreserved Fund Balance Reappropriated	0970	267.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	267.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

14 Retirement Fund

Adopted Budget	0001	55,561.55

Budget Uses

Expenditure Budget	0002	55,561.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,402.00
Operating Reserve	0961	11,112.31
Unreserved Fund Balance Reappropriated	0970	11,289.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,271.86
Total Estimated Revenues to Fund Adopted Budget	0004	55,561.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

17 Adult Education Fund

Adopted Budget	0001	1,866.60

Budget Uses

Expenditure Budget	0002	1,866.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,866.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,866.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,866.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,056.71

Budget Uses

Expenditure Budget	0002	64,056.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,056.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,056.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	11.54
Total Estimated Revenues to Fund Adopted Budget	0004	64,056.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.48

Budget Uses

Expenditure Budget	0002	1.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

32 Missoula

0591 Woodman Elem

Submit ID: 0591-03985463

61 Building Reserve Fund

Adopted Budget		0001	44,297.51

Budget Uses

Expenditure Budget		0002	44,297.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,629.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,629.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,668.27	
District Tax Levy		1110	8,668.27
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	44,297.51

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	133	N/A	1,096,180

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandoyln Meyer

(Signature) (Date)

Chairperson, School Trustees: William Backbone Jr.

(Signature) (Date)

County Superintendent: Vicki Gale

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	909,159.51	48,891.87	10%	5.38%	0.00	833,562.66	75,596.85	68.98
10 Transportation	150,000.00	28,000.00	20%	18.67%	20,076.29	16,117.20	113,806.51	103.82
11 Bus Depreciation	132,408.65	0.00	N/A	0.00%	125,408.65	0.00	7,000.00	6.39
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	308,000.00	23,159.06	20%	7.52%	0.00	308,000.00		
17 Adult Education	9.63	0.00	35%	0.00%	9.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,902.27	0.00	N/A	0.00%	1,902.27	0.00	0.00	0.00
29 Flexibility	23,516.69	0.00	N/A	0.00%	23,516.69	0.00	0.00	0.00
61 Building Reserve	10,000.00	0.00	N/A	0.00%	0.00	0.00	10,000.00	9.12
Total of All Funds	1,534,996.75	100,050.93			170,913.53	1,157,679.86	206,403.36	188.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	102
M1	WYOLA 7-8	31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	422,288.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,943.25
D.	At Risk Student	(I-D)	11,196.95
E.	Indian Education For All	(I-E)	2,894.08
F.	American Indian Achievement Gap	(I-F)	26,964.00
G.	Data For Achievement	(I-G)	2,771.72
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	26,701.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,703.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	805,412.62
C.	Maximum Budget Limit	(II-C)	984,500.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	832,647.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	881,924.55
H.	Maximum Budget Limit	(II-H)	1,080,213.19
I.	Highest Budget Without a Vote	(II-I)	909,159.51
J.	Highest Budget	(II-J)	1,080,213.19
K.	Highest Voted Amount	(II-K)	171,053.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	909,159.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,891.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,891.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		909,159.51
1.	BASE Budget Limit	(V-A1)	881,924.55	
2.	Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		422,288.19
1.	Direct State Aid Paid By State	(V-B1)	422,288.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,943.25
D.	At Risk Student	(V-D)		11,196.95
E.	Indian Education For All	(V-E)		2,894.08
F.	American Indian Achievement Gap	(V-F)		26,964.00
G.	Data For Achievement	(V-G)		2,771.72
H.	Special Education Allowable Cost Payment	(V-H)		26,701.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		344,165.28
1.	State Guaranteed Tax Base Aid	(V-L1)	295,803.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,361.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		881,924.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		44.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.85
	1. District Property Tax Levy Mills	(V-U1)	24.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	909,159.51

Budget Uses

Expenditure Budget	0002	909,159.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	422,288.19
Quality Educator	3111	44,943.25
At Risk Student	3112	11,196.95
Indian Education For All	3113	2,894.08
American Indian Achievement Gap	3114	26,964.00
State Spec Ed Allowable Cost Pymt to Districts	3115	26,701.08
Data For Achievement	3116	2,771.72
State Guaranteed Tax Base Aid	3120	295,803.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,361.89		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	75,596.85
Total Estimated Revenues to Fund Adopted Budget			0004	909,159.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,652.00
Contingency	0006	1,465.20
Over-Schedule	0011	133,882.80
Fund Balance for Budget	TFS48	48,076.29
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	20,076.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	8,058.60
State On-Schedule Trans Reimb	3210	8,058.60
District Tax Levy	1110	113,806.51
District Mills	999	103.82
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	132,408.65

Budget Uses

Expenditure Budget	0002	132,408.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,408.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,408.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,000.00
District Mills	999	6.39
Total Estimated Revenues to Fund Adopted Budget	0004	132,408.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2016	83,000.00	33,200.00	16,600.00	3,500.00
2013 Thomas C2	2012	83,850.00	100,620.00	16,770.00	3,500.00
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					7,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

14 Retirement Fund

Adopted Budget	0001	308,000.00

Budget Uses

Expenditure Budget	0002	308,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,159.06
Operating Reserve	0961	23,159.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	308,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	308,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9.63

Budget Uses

Expenditure Budget	0002	9.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,902.27

Budget Uses

Expenditure Budget	0002	1,902.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,902.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,902.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,902.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

29 Flexibility Fund

Adopted Budget	0001	23,516.69

Budget Uses

Expenditure Budget	0002	23,516.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,516.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,516.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,516.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019
02 Big Horn

0026 Wyola Elem

Submit ID: 0026-54865486

61 Building Reserve Fund

Adopted Budget		0001	10,000.00

Budget Uses

Expenditure Budget		0002	10,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	9.12
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			9.12
Total Estimated Revenues to Fund Adopted Budget		0004	10,000.00

Budget Report
FY 2019

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39487959

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	768,440

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Downey

(Signature) (Date)

Chairperson, School Trustees: Pam Fuqua

(Signature) (Date)

County Superintendent: Nancy Trotter Higgins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39487959

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	117,383.90	10,000.12	10%	8.52%	0.00	57,511.42	59,872.48	77.92
10 Transportation	2,437.05	78.68	20%	3.23%	0.00	2,437.05	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,239.47	2,758.08	20%	19.37%	0.00	14,239.47		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	273.02	0.00	N/A	0.00%	273.02	0.00	0.00	0.00
29 Flexibility	1,027.88	0.00	N/A	0.00%	1,027.88	0.00	0.00	0.00
61 Building Reserve	11,212.06	0.00	N/A	0.00%	3,527.66	0.00	7,684.40	10.00
Total of All Funds	146,573.38	12,836.88			4,828.56	74,187.94	67,556.88	87.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39487959

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,688.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,245.00
D.	At Risk Student	(I-D)	843.89
E.	Indian Education For All	(I-E)	239.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	229.24
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	2,208.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	72,903.37
C.	Maximum Budget Limit	(II-C)	90,050.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	91,920.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,366.79
H.	Maximum Budget Limit	(II-H)	121,819.12
I.	Highest Budget Without a Vote	(II-I)	117,383.90
J.	Highest Budget	(II-J)	121,819.12
K.	Highest Voted Amount	(II-K)	4,435.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	117,383.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,000.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		117,383.90
1.	BASE Budget Limit	(V-A1)	98,366.79	
2.	Over-BASE Budget	(V-A2)	19,017.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,688.46
1.	Direct State Aid Paid By State	(V-B1)	50,688.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,245.00
D.	At Risk Student	(V-D)		843.89
E.	Indian Education For All	(V-E)		239.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		229.24
H.	Special Education Allowable Cost Payment	(V-H)		2,208.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		57.11
1.	Actual Non-Levy Revenue	(V-J1)	57.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,855.37
1.	State Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,855.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,366.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,017.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		53.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.75
1.	District Property Tax Levy Mills	(V-U1)	24.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	117,383.90

Budget Uses

Expenditure Budget	0002	117,383.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	50,688.46
Quality Educator	3111	3,245.00
At Risk Student	3112	843.89
Indian Education For All	3113	239.36
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	2,208.36
Data For Achievement	3116	229.24
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	57.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,855.37		
Over-BASE Levy	1110(c)	19,017.11		
District Tax Levy			1110	59,872.48
Total Estimated Revenues to Fund Adopted Budget			0004	117,383.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,437.05

Budget Uses

Expenditure Budget	0002	2,437.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,215.50
Contingency	0006	221.55
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	78.68
Operating Reserve	0961	78.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	1,218.52
State On-Schedule Trans Reimb	3210	1,218.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,437.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,239.47

Budget Uses

Expenditure Budget	0002	14,239.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,758.08
Operating Reserve	0961	2,758.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,239.47
Total Estimated Revenues to Fund Adopted Budget	0004	14,239.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39487959

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	273.02

Budget Uses

Expenditure Budget	0002	273.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	273.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	273.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	273.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39487959

29 Flexibility Fund

Adopted Budget	0001	1,027.88

Budget Uses

Expenditure Budget	0002	1,027.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,027.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,027.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,027.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	11,212.06

Budget Uses

Expenditure Budget		0002	11,212.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,527.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,527.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,684.40	
District Tax Levy		1110	7,684.40
District Mills		999	10.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			10.00
Total Estimated Revenues to Fund Adopted Budget		0004	11,212.06

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	N/A	8,777

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

(Signature) (Date)

Chairperson, School Trustees: John Dailey

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

56 Yellowstone

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	623,413.19	10,294.43	10%	1.65%	0.00	623,052.52	360.67	42.24
10 Transportation	0.00	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	220,000.00	34,633.33	20%	15.74%	0.00	220,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,701.98	0.00	N/A	0.00%	3,701.98	0.00	0.00	0.00
29 Flexibility	5.84	0.00	N/A	0.00%	5.84	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	847,121.01	44,927.76			3,708.78	843,052.52	360.67	42.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

56 Yellowstone **Submit ID: 1196-49802323**

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER	27
M1	YELLOWSTONE ACAD 7-7	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	204,041.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,125.00
D.	At Risk Student	(I-D)	24,677.13
E.	Indian Education For All	(I-E)	1,044.48
F.	American Indian Achievement Gap	(I-F)	1,284.00
G.	Data For Achievement	(I-G)	1,000.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	7,227.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,409.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,866.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	454,348.96
C.	Maximum Budget Limit	(II-C)	545,518.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	599,758.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	485,387.92
H.	Maximum Budget Limit	(II-H)	582,463.57
I.	Highest Budget Without a Vote	(II-I)	623,413.19
J.	Highest Budget	(II-J)	623,413.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	623,413.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,294.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,294.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		623,413.19
1.	BASE Budget Limit	(V-A1)	485,387.92	
2.	Over-BASE Budget	(V-A2)	138,025.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		204,041.55
1.	Direct State Aid Paid By State	(V-B1)	204,041.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,125.00
D.	At Risk Student	(V-D)		24,677.13
E.	Indian Education For All	(V-E)		1,044.48
F.	American Indian Achievement Gap	(V-F)		1,284.00
G.	Data For Achievement	(V-G)		1,000.32
H.	Special Education Allowable Cost Payment	(V-H)		7,227.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,327.57
1.	Actual Non-Levy Revenue	(V-J1)	1,327.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		163,660.51
1.	State Guaranteed Tax Base Aid	(V-L1)	163,299.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	360.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		485,387.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		138,025.27
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	138,025.27	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		138,025.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		42.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2019

56 Yellowstone

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1196 Yellowstone Academy Elem

01 General Fund

Adopted Budget	0001	623,413.19

Budget Uses

Expenditure Budget	0002	623,413.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	204,041.55
Quality Educator	3111	81,125.00
At Risk Student	3112	24,677.13
Indian Education For All	3113	1,044.48
American Indian Achievement Gap	3114	1,284.00
State Spec Ed Allowable Cost Pymt to Districts	3115	7,227.36
Data For Achievement	3116	1,000.32
State Guaranteed Tax Base Aid	3120	163,299.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,216.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	111.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	138,025.27
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	360.67		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	360.67
Total Estimated Revenues to Fund Adopted Budget			0004	623,413.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.96

Budget Report
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56 Yellowstone

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11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,633.33
Operating Reserve	0961	34,633.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	220,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,701.98

Budget Uses

Expenditure Budget	0002	3,701.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,701.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,701.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,701.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.84

Budget Uses

Expenditure Budget	0002	5.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

56 Yellowstone

Submit ID: 1196-49802323

1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2019

03 Blaine

0034 Zurich Elem

Submit ID: 0034-13179801

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	23	N/A	1,952,303

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deanna Gilmore

(Signature) (Date)

Chairperson, School Trustees: LG "Gay" Miller

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2019

03 Blaine

0034 Zurich Elem

Submit ID: 0034-13179801

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	229,887.04	23,942.43	10%	10.41%	13,898.63	110,666.50	105,321.91	53.95
10 Transportation	59,422.00	9,316.27	20%	15.68%	0.00	34,742.13	24,679.87	12.64
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,500.00	6,100.00	20%	20.00%	3,491.70	27,008.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,932.82	0.00	N/A	0.00%	3,932.82	0.00	0.00	0.00
29 Flexibility	107,625.66	0.00	N/A	0.00%	107,625.66	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	431,367.52	39,358.70			128,948.81	172,416.93	130,001.78	66.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2019

03 Blaine

0034 Zurich Elem

Submit ID: 0034-13179801

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,564.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,754.47
D.	At Risk Student	(I-D)	2,385.84
E.	Indian Education For All	(I-E)	500.48
F.	American Indian Achievement Gap	(I-F)	2,568.00
G.	Data For Achievement	(I-G)	479.32
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	4,243.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,154.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	162,614.80
C.	Maximum Budget Limit	(II-C)	201,225.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	54,713.14
E.	Adopted Budget	(II-E)	227,327.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	166,277.77
H.	Maximum Budget Limit	(II-H)	205,563.30
I.	Highest Budget Without a Vote	(II-I)	229,887.04
J.	Highest Budget	(II-J)	229,887.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	229,887.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,988.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		953.73
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	953.73	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,898.63
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,898.63	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,841.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		229,887.04
	1. BASE Budget Limit	(V-A1)	166,277.77	
	2. Over-BASE Budget	(V-A2)	63,609.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,564.33
	1. Direct State Aid Paid By State	(V-B1)	80,564.33	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,754.47
D.	At Risk Student	(V-D)		2,385.84
E.	Indian Education For All	(V-E)		500.48
F.	American Indian Achievement Gap	(V-F)		2,568.00
G.	Data For Achievement	(V-G)		479.32
H.	Special Education Allowable Cost Payment	(V-H)		4,243.71
I.	Remaining Fund Balance Available	(V-I)		13,898.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		170.35
	1. Actual Non-Levy Revenue	(V-J1)	170.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,712.64
	1. State Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,712.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		166,277.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	10,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,609.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		63,609.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.46
1.	District Property Tax Levy Mills	(V-U1)	27.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	229,887.04

Budget Uses

Expenditure Budget	0002	229,887.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,898.63
Direct State Aid	3110	80,564.33
Quality Educator	3111	9,754.47
At Risk Student	3112	2,385.84
Indian Education For All	3113	500.48
American Indian Achievement Gap	3114	2,568.00
State Spec Ed Allowable Cost Pymt to Districts	3115	4,243.71
Data For Achievement	3116	479.32
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	13.74
Interest Earnings	1510	156.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	10,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,712.64		
Over-BASE Levy	1110(c)	53,609.27		
District Tax Levy			1110	105,321.91
Total Estimated Revenues to Fund Adopted Budget			0004	229,887.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	59,422.00

Budget Uses

Expenditure Budget	0002	59,422.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,038.30
Contingency	0006	2,203.83
Over-Schedule	0011	35,179.87
Fund Balance for Budget	TFS48	9,316.27
Operating Reserve	0961	9,316.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	12,121.06
State On-Schedule Trans Reimb	3210	12,121.07
District Tax Levy	1110	24,679.87
District Mills	999	12.64
Total Estimated Revenues to Fund Adopted Budget	0004	59,422.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,500.00

Budget Uses

Expenditure Budget	0002	30,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,591.70
Operating Reserve	0961	6,100.00
Unreserved Fund Balance Reappropriated	0970	3,491.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,008.30
Total Estimated Revenues to Fund Adopted Budget	0004	30,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,932.82

Budget Uses

Expenditure Budget	0002	3,932.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,932.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,932.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,932.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0034 Zurich Elem

Submit ID: 0034-13179801

29 Flexibility Fund

Adopted Budget	0001	107,625.66

Budget Uses

Expenditure Budget	0002	107,625.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,625.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,625.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,625.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2019

03 Blaine

0034 Zurich Elem

Submit ID: 0034-13179801

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserves Voted Mills			0.00
Building Reserves Permissive Mills			0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00